EASTERN CAPE: BUFFALO CITY (BUF)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**5 719 607**	**5 690 895**	**1 484 412**	**26.0%**	**1 486 966**	**26.0%**	**1 374 915**	**24.2%**	**1 140 344**	**20.0%**	**5 486 638**	**96.4%**	**982 355**	**99.7%**	**16.1%**
Property rates	902 842	952 842	280 654	31.1%	211 693	23.4%	205 540	21.6%	211 105	22.2%	908 992	95.4%	192 890	99.1%	9.4%
Property rates - penalties and collection charges	571	571	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 658 671	1 758 671	423 748	25.5%	486 605	29.3%	415 528	23.6%	411 068	23.4%	1 736 949	98.8%	360 383	99.7%	14.1%
Service charges - water revenue	411 381	411 381	101 344	24.6%	103 881	25.3%	125 670	30.5%	140 298	34.1%	471 193	114.5%	98 062	106.8%	43.1%
Service charges - sanitation revenue	314 571	314 571	83 731	26.6%	70 995	22.6%	71 971	22.9%	76 791	24.4%	303 487	96.5%	56 130	96.1%	36.8%
Service charges - refuse revenue	286 063	286 063	71 908	25.1%	72 170	25.2%	71 761	25.1%	71 403	25.0%	287 242	100.4%	65 232	100.1%	9.5%
Service charges - other	16 056	20 056	4 782	29.8%	4 509	28.1%	2 292	11.4%	2 995	14.9%	14 578	72.7%	332	119.7%	801.4%
Rental of facilities and equipment	18 629	18 629	4 164	22.3%	6 993	37.5%	7 444	40.0%	(5 544)	(29.8%)	13 058	70.1%	4 644	85.7%	(219.4%)
Interest earned - external investments	133 620	133 685	34 903	26.1%	34 236	25.6%	39 303	29.4%	43 299	32.4%	151 741	113.5%	34 142	155.0%	26.8%
Interest earned - outstanding debtors	32 175	32 175	7 178	22.3%	7 699	23.9%	8 477	26.3%	9 307	28.9%	32 661	101.5%	9 042	119.1%	2.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 293	7 793	1 955	19.0%	1 257	12.2%	1 160	14.9%	2 098	26.9%	6 471	83.0%	1 199	49.8%	75.0%
Licences and permits	22 472	12 972	988	4.4%	3 403	15.1%	5 418	41.8%	3 662	28.2%	13 470	103.8%	3 514	68.9%	4.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 249 333	1 078 556	287 621	23.0%	302 140	24.2%	215 816	20.0%	99 679	9.2%	905 256	83.9%	93 021	92.0%	7.2%
Other own revenue	662 931	662 931	181 436	27.4%	181 385	27.4%	204 536	30.9%	74 181	11.2%	641 538	96.8%	62 797	103.0%	18.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	966	-	(100.0%)
Operating Expenditure	**5 718 685**	**5 689 973**	**1 270 254**	**22.2%**	**1 301 395**	**22.8%**	**1 309 166**	**23.0%**	**1 423 986**	**25.0%**	**5 304 802**	**93.2%**	**1 062 637**	**93.3%**	**34.0%**
Employee related costs	1 387 619	1 425 572	326 282	23.5%	343 279	24.7%	338 293	23.7%	354 362	24.9%	1 362 215	95.6%	291 107	96.1%	21.7%
Remuneration of councillors	52 910	54 810	12 784	24.2%	12 810	24.2%	15 329	28.0%	13 297	24.3%	54 220	98.9%	13 787	91.3%	(3.6%)
Debt impairment	245 009	253 979	61 252	25.0%	61 252	25.0%	67 980	26.8%	63 495	25.0%	253 979	100.0%	48 975	100.0%	29.6%
Depreciation and asset impairment	712 213	740 930	172 732	24.3%	172 759	24.3%	172 834	23.3%	222 604	30.0%	740 930	100.0%	177 525	100.0%	25.4%
Finance charges	54 313	55 813	13 084	24.1%	14 770	27.2%	12 659	22.7%	13 952	25.0%	54 464	97.6%	15 246	100.5%	(8.5%)
Bulk purchases	1 377 012	1 407 012	427 909	31.1%	303 580	22.0%	319 608	22.7%	369 744	26.3%	1 420 840	101.0%	313 910	100.0%	17.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	21 622	21 622	2 361	10.9%	2 756	12.7%	1 795	8.3%	8 925	41.3%	15 838	73.2%	1 914	97.7%	366.3%
Transfers and grants	258 568	258 568	51 439	19.9%	65 022	25.1%	57 991	22.4%	64 147	24.8%	238 599	92.3%	57 065	107.8%	12.4%
Other expenditure	1 609 419	1 471 667	202 411	12.6%	325 167	20.2%	322 678	21.9%	313 462	21.3%	1 163 717	79.1%	143 107	76.1%	119.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**922**	**922**	**214 158**		**185 571**		**65 749**		**(283 642)**		**181 836**		**(80 282)**		
Transfers recognised - capital	850 353	850 353	63 978	7.5%	234 942	27.6%	141 974	16.7%	173 496	20.4%	614 390	72.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**851 275**	**851 275**	**278 136**		**420 513**		**207 723**		**(110 146)**		**796 226**		**(80 282)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**851 275**	**851 275**	**278 136**		**420 513**		**207 723**		**(110 146)**		**796 226**		**(80 282)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**851 275**	**851 275**	**278 136**		**420 513**		**207 723**		**(110 146)**		**796 226**		**(80 282)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**851 275**	**851 275**	**278 136**		**420 513**		**207 723**		**(110 146)**		**796 226**		**(80 282)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**1 275 354**	**1 390 877**	**99 746**	**7.8%**	**298 379**	**23.4%**	**229 512**	**16.5%**	**381 946**	**27.5%**	**1 009 582**	**72.6%**	**328 409**	**74.8%**	**16.3%**
National Government	742 884	702 762	58 069	7.8%	216 693	29.2%	122 276	17.4%	161 124	22.9%	558 162	79.4%	187 659	83.7%	(14.1%)
Provincial Government	107 469	86 850	5 909	5.5%	18 210	16.9%	19 698	22.7%	12 334	14.2%	56 150	64.7%	4 417	64.9%	179.2%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**850 353**	**789 612**	**63 978**	**7.5%**	**234 903**	**27.6%**	**141 974**	**18.0%**	**173 458**	**22.0%**	**614 312**	**77.8%**	**192 076**	**82.3%**	**(9.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	425 002	600 806	35 768	8.4%	63 476	14.9%	87 538	14.6%	208 488	34.7%	395 270	65.8%	136 332	60.6%	52.9%
Public contributions and donations	-	459	-	-	-	-	-	-	-	-	-	-	-	2 175.4%	-
Capital Expenditure Standard Classification	**1 275 354**	**1 390 877**	**99 746**	**7.8%**	**298 379**	**23.4%**	**229 512**	**16.5%**	**381 946**	**27.5%**	**1 009 582**	**72.6%**	**328 409**	**74.8%**	**16.3%**
Governance and Administration	**59 300**	**46 512**	**1 925**	**3.2%**	**2 146**	**3.6%**	**1 355**	**2.9%**	**16 963**	**36.5%**	**22 389**	**48.1%**	**1 886**	**24.8%**	**799.6%**
Executive & Council	27 700	5 139	342	1.2%	121	.4%	905	17.6%	1 152	22.4%	2 521	49.0%	1 211	51.7%	(4.9%)
Budget & Treasury Office	10 000	10 752	194	1.9%	171	1.7%	450	4.2%	1 162	10.8%	1 977	18.4%	138	5.3%	742.5%
Corporate Services	21 600	30 621	1 388	6.4%	1 854	8.6%	0	-	14 649	47.8%	17 891	58.4%	536	19.0%	2 631.3%
Community and Public Safety	**305 568**	**265 774**	**45 867**	**15.0%**	**52 969**	**17.3%**	**51 465**	**19.4%**	**52 941**	**19.9%**	**203 242**	**76.5%**	**56 529**	**83.0%**	**(6.3%)**
Community & Social Services	40 269	20 050	2 249	5.6%	10 892	27.0%	2 603	13.0%	9 697	48.4%	25 441	126.9%	16 566	161.7%	(41.5%)
Sport And Recreation	32 225	33 524	154	.5%	2 858	8.9%	520	1.6%	13 288	39.6%	16 821	50.2%	495	15.9%	2 585.2%
Public Safety	21 650	15 809	1 711	7.9%	2 340	10.8%	156	1.0%	902	5.7%	5 110	32.3%	1 643	23.9%	(45.1%)
Housing	211 424	196 391	41 752	19.7%	36 878	17.4%	48 186	24.5%	29 054	14.8%	155 870	79.4%	37 795	89.6%	(23.1%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	29	-	(100.0%)
Economic and Environmental Services	**333 221**	**427 260**	**8 583**	**2.6%**	**77 540**	**23.3%**	**82 618**	**19.3%**	**162 425**	**38.0%**	**331 167**	**77.5%**	**113 822**	**80.8%**	**42.7%**
Planning and Development	68 221	86 612	3 431	5.0%	13 339	19.6%	16 360	18.9%	33 841	39.1%	66 971	77.3%	11 632	65.9%	190.9%
Road Transport	265 000	340 649	5 152	1.9%	64 201	24.2%	66 258	19.5%	128 584	37.7%	264 195	77.6%	102 190	86.0%	25.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**529 266**	**603 331**	**43 371**	**8.2%**	**165 723**	**31.3%**	**94 073**	**15.6%**	**124 743**	**20.7%**	**427 911**	**70.9%**	**156 172**	**71.6%**	**(20.1%)**
Electricity	158 500	164 500	13 859	8.7%	61 947	39.1%	22 821	13.9%	41 309	25.1%	139 937	85.1%	48 507	84.1%	(14.8%)
Water	91 000	110 000	12 330	13.5%	32 525	35.7%	24 985	22.7%	42 537	38.7%	112 376	102.2%	40 222	80.6%	5.8%
Waste Water Management	258 056	262 352	10 483	4.1%	59 099	22.9%	37 578	14.3%	36 978	14.1%	144 137	54.9%	64 947	69.4%	(43.1%)
Waste Management	21 710	66 480	6 699	30.9%	12 152	56.0%	8 690	13.1%	3 919	5.9%	31 460	47.3%	2 497	43.8%	56.9%
Other	**48 000**	**48 000**	**-**	**-**	**-**	**-**	**-**	**-**	**24 874**	**51.8%**	**24 874**	**51.8%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted budget	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**6 112 391**	**6 237 107**	**1 805 664**	**29.5%**	**1 484 966**	**24.3%**	**1 802 795**	**28.9%**	**1 107 257**	**17.8%**	**6 200 683**	**99.4%**	**1 000 420**	**103.7%**	**10.7%**
Property rates, penalties and collection charges	831 140	884 767	280 654	33.8%	211 693	25.5%	205 540	23.2%	211 105	23.9%	908 992	102.7%	194 017	106.0%	8.8%
Service charges	**2 471 802**	**2 644 096**	**680 731**	**27.5%**	**733 651**	**29.7%**	**684 929**	**25.9%**	**699 561**	**26.5%**	**2 798 871**	**105.9%**	**598 851**	**107.5%**	**16.8%**
Other revenue	657 180	651 758	193 325	29.4%	197 547	30.1%	220 850	33.9%	77 393	11.9%	689 115	105.7%	78 472	112.0%	(1.4%)
Government - operating	1 149 387	1 078 556	287 621	25.0%	302 140	26.3%	215 816	20.0%	99 679	9.2%	905 256	83.9%	86 596	91.3%	15.1%
Government - capital	850 353	812 071	321 252	37.8%	(2 000)	(.2%)	427 880	52.7%	(33 087)	(4.1%)	714 045	87.9%	(700)	92.2%	4 626.7%
Interest	152 531	165 859	42 081	27.6%	41 935	27.5%	47 780	28.8%	52 606	31.7%	184 402	111.2%	43 184	145.1%	21.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 761 463)**	**(4 618 423)**	**(1 278 078)**	**26.8%**	**(1 072 950)**	**22.5%**	**(1 368 199)**	**29.6%**	**(1 112 310)**	**24.1%**	**(4 831 536)**	**104.6%**	**(940 952)**	**110.4%**	**18.2%**
Suppliers and employees	(4 448 581)	(4 304 041)	(1 213 556)	27.3%	(993 158)	22.3%	(1 297 549)	30.1%	(1 034 211)	24.0%	(4 538 473)	105.4%	(869 203)	110.7%	19.0%
Finance charges	(54 313)	(55 813)	(13 084)	24.1%	(14 770)	27.2%	(12 659)	22.7%	(13 952)	25.0%	(54 464)	97.6%	(15 246)	100.4%	(8.5%)
Transfers and grants	(258 568)	(258 568)	(51 439)	19.9%	(65 022)	25.1%	(57 991)	22.4%	(64 147)	24.8%	(238 599)	92.3%	(56 503)	107.6%	13.5%
Net Cash from/(used) Operating Activities	**1 350 929**	**1 618 685**	**527 586**	**39.1%**	**412 017**	**30.5%**	**434 597**	**26.8%**	**(5 053)**	**(.3%)**	**1 369 147**	**84.6%**	**59 468**	**84.9%**	**(108.5%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 275 354)**	**(1 390 877)**	**(99 583)**	**7.8%**	**(298 541)**	**23.4%**	**(229 448)**	**16.5%**	**(382 010)**	**27.5%**	**(1 009 582)**	**72.6%**	**(328 632)**	**74.8%**	**16.2%**
Capital assets	(1 275 354)	(1 390 877)	(99 583)	7.8%	(298 541)	23.4%	(229 448)	16.5%	(382 010)	27.5%	(1 009 582)	72.6%	(328 632)	74.8%	16.2%
Net Cash from/(used) Investing Activities	**(1 275 354)**	**(1 390 877)**	**(99 583)**	**7.8%**	**(298 541)**	**23.4%**	**(229 448)**	**16.5%**	**(382 010)**	**27.5%**	**(1 009 582)**	**72.6%**	**(328 632)**	**74.8%**	**16.2%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(46 097)**	**(46 097)**	**(10 370)**	**22.5%**	**(12 076)**	**26.2%**	**(10 795)**	**23.4%**	**(12 856)**	**27.9%**	**(46 097)**	**100.0%**	**(11 691)**	**100.0%**	**10.0%**
Repayment of borrowing	(46 097)	(46 097)	(10 370)	22.5%	(12 076)	26.2%	(10 795)	23.4%	(12 856)	27.9%	(46 097)	100.0%	(11 691)	100.0%	10.0%
Net Cash from/(used) Financing Activities	**(46 097)**	**(46 097)**	**(10 370)**	**22.5%**	**(12 076)**	**26.2%**	**(10 795)**	**23.4%**	**(12 856)**	**27.9%**	**(46 097)**	**100.0%**	**(11 691)**	**100.0%**	**10.0%**
Net Increase/(Decrease) in cash held	**29 477**	**181 710**	**417 633**	**1 416.8%**	**101 399**	**344.0%**	**194 354**	**107.0%**	**(399 919)**	**(220.1%)**	**313 467**	**172.5%**	**(280 855)**	**143.1%**	**42.4%**
Cash/cash equivalents at the year begin:	2 353 956	2 200 541	2 200 541	93.5%	2 618 174	111.2%	2 719 573	123.6%	2 913 927	132.4%	2 200 541	100.0%	2 716 537	248.8%	7.3%
Cash/cash equivalents at the year end:	**2 383 434**	**2 382 251**	**2 618 174**	**109.8%**	**2 719 573**	**114.1%**	**2 913 927**	**122.3%**	**2 514 008**	**105.5%**	**2 514 008**	**105.5%**	**2 435 682**	**229.9%**	**3.2%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	68 928	14.2%	27 893	5.8%	15 418	3.2%	372 094	76.8%	484 332	28.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	84 436	58.2%	8 803	6.1%	4 198	2.9%	47 676	32.9%	145 113	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	66 102	14.3%	22 588	4.9%	15 556	3.4%	356 819	77.4%	461 065	27.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Managem	24 892	13.3%	7 571	4.0%	4 779	2.6%	150 041	80.1%	187 284	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	21 569	9.0%	7 879	3.3%	5 817	2.4%	205 459	85.4%	240 723	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	114	3.0%	64	1.7%	62	1.6%	3 597	93.7%	3 837	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expen	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	11 989	7.8%	3 733	2.4%	2 655	1.7%	136 158	88.1%	154 535	9.2%	-	-	-	-
Total By Income Source	**278 029**	**16.6%**	**78 531**	**4.7%**	**48 485**	**2.9%**	**1 271 844**	**75.8%**	**1 676 889**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	29 578	70.8%	5 323	12.7%	293	.7%	6 612	15.8%	41 806	2.5%	-	-	-	-
Commercial	121 416	33.1%	18 920	5.2%	11 899	3.2%	214 327	58.5%	366 562	21.9%	-	-	-	-
Households	116 891	11.3%	48 509	4.7%	31 471	3.0%	841 841	81.0%	1 038 712	61.9%	-	-	-	-
Other	10 144	4.4%	5 779	2.5%	4 822	2.1%	209 064	91.0%	229 809	13.7%	-	-	-	-
Total By Customer Group	**278 029**	**16.6%**	**78 531**	**4.7%**	**48 485**	**2.9%**	**1 271 844**	**75.8%**	**1 676 889**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	165 431	100.0%	-	-	-	-	-	-	165 431	25.9%
Bulk Water	12 218	100.0%	-	-	-	-	-	-	12 218	1.9%
PAYE deductions	13 754	100.0%	-	-	-	-	-	-	13 754	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	17 734	100.0%	-	-	-	-	-	-	17 734	2.8%
Loan repayments	26 808	100.0%	-	-	-	-	-	-	26 808	4.2%
Trade Creditors	201 932	93.4%	14 366	6.6%	-	-	-	-	216 298	33.9%
Auditor-General	261	100.0%	-	-	-	-	-	-	261	-
Other	185 795	100.0%	-	-	-	-	-	-	185 795	29.1%
Total	**623 932**	**97.7%**	**14 366**	**2.3%**	**-**	**-**	**-**	**-**	**638 299**	**100.0%**

Contact Details

Municipal Manager	Mr Nceba Ncunyana	043 705 1901
Financial Manager	Mr Vincent Pillay	043 705 1892

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NELSON MANDELA BAY (NMA)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Vat Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**8 885 436**	**9 369 021**	**2 116 187**	**23.8%**	**2 166 338**	**24.4%**	**2 387 163**	**25.4%**	**2 562 118**	**27.3%**	**9 233 806**	**98.6%**	**1 734 107**	**94.3%**	**48.0%**
Property rates	1 924 845	1 570 445	382 669	20.4%	376 520	20.0%	403 446	25.7%	445 645	28.4%	1 608 280	102.4%	398 083	102.7%	24.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	3 018 222	3 019 222	802 167	26.3%	799 332	22.7%	757 752	21.0%	1 123 435	31.9%	3 532 672	100.4%	689 152	91.4%	62.7%
Service charges - water revenue	639 699	639 699	122 602	20.7%	179 282	27.2%	188 784	29.5%	249 162	37.5%	739 878	115.6%	136 937	102.3%	74.0%
Service charges - sanitation revenue	406 338	451 838	109 110	25.9%	119 533	27.1%	121 040	26.8%	129 660	26.7%	498 870	103.8%	91 026	99.3%	32.8%
Service charges - refuse revenue	202 976	220 644	56 966	25.7%	52 712	23.7%	58 316	26.2%	66 282	24.9%	233 277	99.8%	53 337	101.9%	13.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	23 342	23 440	5 833	25.0%	4 746	20.3%	4 799	20.5%	5 473	23.4%	20 850	89.1%	4 218	81.4%	29.7%
Interest earned - external investments	75 145	82 070	12 830	18.3%	22 455	32.0%	30 480	37.1%	22 670	40.1%	88 445	120.2%	24 684	108.2%	34.8%
Interest earned - outstanding debtors	159 307	159 307	35 282	61.2%	38 347	24.1%	84 426	53.0%	45 071	28.3%	160 662	100.8%	42 528	104.4%	6.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 867	226 837	4 698	39.6%	8 631	72.8%	7 024	3.1%	199 178	87.8%	220 531	97.2%	2 627	98.8%	6 946.7%
Licences and permits	11 963	11 617	2 396	20.0%	2 345	19.6%	2 332	20.1%	2 260	19.5%	9 332	80.4%	2 246	85.2%	0%
Agency services	2 429	2 429	576	23.7%	590	24.3%	587	24.2%	592	24.4%	2 345	96.6%	686	102.3%	4.7%
Transfers recognised - operational	1 327 271	1 510 360	359 798	27.1%	344 847	26.0%	515 481	34.2%	227 584	15.0%	1 447 621	95.8%	153 682	83.8%	17.8%
Other own revenue	904 508	961 597	205 856	21.8%	232 477	25.7%	211 148	23.0%	82 921	8.6%	732 398	76.2%	126 595	99.2%	(34.7%)
Gains on disposal of PPE	-	28	-	-	-	-	48	169.6%	-	-	48	169.6%	48	-	(100.0%)
Operating Expenditure	**8 819 839**	**9 321 591**	**2 219 413**	**25.2%**	**2 081 268**	**23.6%**	**2 024 643**	**21.7%**	**2 362 721**	**25.3%**	**8 688 046**	**93.2%**	**2 087 020**	**90.5%**	**13.2%**
Employee related costs	2 269 017	2 260 417	553 693	22.9%	572 746	23.0%	513 137	22.7%	512 666	22.7%	2 152 466	93.0%	488 766	91.2%	4.7%
Remuneration of councillors	64 439	63 286	14 902	22.1%	14 716	22.8%	17 112	27.0%	15 462	24.4%	62 196	98.3%	16 435	94.7%	(5.9%)
Debt impairment	379 384	384 462	217 382	57.4%	32 448	8.6%	43 912	11.4%	163 618	43.1%	456 761	118.8%	132 282	97.4%	23.4%
Depreciation and asset impairment	872 766	1 001 347	218 460	25.0%	218 497	25.0%	288 428	27.5%	334 792	33.9%	1 060 218	105.9%	187 797	103.4%	73.5%
Finance charges	168 361	171 096	31 167	18.5%	27 316	16.2%	40 496	23.7%	29 917	16.2%	124 896	73.1%	27 848	71.3%	6.9%
Bulk purchases	2 740 169	2 800 810	819 264	29.9%	646 282	23.6%	608 602	21.7%	726 260	26.2%	2 810 829	100.4%	646 535	99.8%	14.4%
Other Materials	324 729	515 143	74 168	14.1%	105 624	20.1%	118 791	23.1%	83 660	16.2%	382 476	74.2%	174 604	83.1%	(52.0%)
Contracted services	333 353	483 344	57 151	17.1%	82 163	24.6%	143 091	29.6%	87 187	18.0%	369 419	76.4%	85 367	83.8%	54.7%
Transfers and grants	430 639	430 244	99 178	23.0%	141 630	32.9%	136 668	32.0%	106 629	25.4%	484 011	112.2%	126 275	99.1%	(15.6%)
Other expenditure	1 013 442	1 190 928	150 908	15.1%	237 891	23.5%	113 155	9.5%	305 686	25.3%	807 642	79.4%	227 180	68.4%	32.3%
Loss on disposal of PPE	-	23	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**65 617**	**47 330**	**(103 226)**		**85 071**		**362 519**		**199 398**		**545 760**		**(352 913)**		
Transfers recognised - capital	962 059	791 245	127 843	13.3%	217 467	22.6%	137 802	17.4%	171 490	22.0%	654 617	83.8%	249 920	86.4%	(30.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 027 676**	**838 575**	**26 617**		**302 538**		**500 321**		**370 888**		**1 200 377**		**(103 993)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 027 676**	**838 575**	**26 617**		**302 538**		**500 321**		**370 882**		**1 220 377**		**(106 993)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 027 676**	**838 575**	**26 617**		**302 538**		**500 321**		**370 882**		**1 220 377**		**(106 993)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 027 676**	**838 575**	**26 617**		**302 538**		**500 321**		**370 882**		**1 220 377**		**(106 993)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Vat Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**1 612 516**	**1 573 441**	**178 263**	**11.1%**	**341 701**	**21.2%**	**257 016**	**16.3%**	**430 006**	**27.3%**	**1 206 986**	**76.7%**	**514 971**	**83.7%**	**(16.5%)**
National Government	941 157	783 343	127 843	13.6%	217 467	23.1%	127 155	16.2%	182 138	24.2%	654 617	86.1%	245 920	87.3%	(25.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	20 903	39 348	-	-	-	-	12 080	30.7%	2 402	6.1%	14 480	36.8%	-	-	(100.0%)
Transfers recognised - capital	**962 059**	**789 691**	**127 843**	**13.3%**	**217 467**	**22.6%**	**139 231**	**17.6%**	**184 538**	**23.1%**	**669 097**	**83.7%**	**245 920**	**86.4%**	**(25.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	597 431	720 750	44 394	7.4%	112 537	18.8%	103 653	14.7%	237 016	32.9%	499 530	69.4%	231 795	77.4%	2.3%
Public contributions and donations	53 026	53 000	6 026	11.4%	11 277	21.3%	12 183	23.0%	8 454	16.0%	37 940	71.6%	37 254	108.9%	(77.3%)
Capital Expenditure Standard Classification	**1 612 516**	**1 573 441**	**178 263**	**11.1%**	**341 701**	**21.2%**	**257 016**	**16.3%**	**430 006**	**27.3%**	**1 206 986**	**76.7%**	**514 971**	**83.7%**	**(16.5%)**
Governance and Administration	149 928	175 788	16 648	9.9%	18 170	12.4%	31 768	17.1%	71 198	40.5%	137 784	78.4%	61 609	68.4%	(61.4%)
Executive & Council	6 603	20 018	-	-	-	-	5 330	26.6%	7 479	37.4%	13 810	69.0%	10 693	66.7%	(61.0%)
Budget & Treasury Office	77 000	79 732	8 004	11.4%	9 193	11.9%	9 662	12.0%	7 126	8.9%	34 985	44.4%	20 624	54.8%	(65.8%)
Corporate Services	27 553	27 553	2 043	7.8%	9 038	32.8%	6 016	24.1%	8 491	31.4%	25 588	99.4%	20 276	89.1%	(58.1%)
Community and Public Safety	154 436	169 536	16 445	10.4%	76 179	58.9%	44 161	14.4%	69 944	59.4%	196 343	71.4%	69 147	61.1%	(51.9%)
Community & Social Services	27 553	39 400	-	-	1 330	4.8%	11 812	39.8%	5 735	14.9%	18 876	49.2%	257	23.8%	2 129.2%
Sport And Recreation	72 605	78 605	316	4%	14 432	19.9%	6 682	7.7%	15 580	34.7%	45 178	51.2%	7 015	54.4%	102.8%
Public Safety	12 518	12 518	188	1.5%	2 964	23.7%	961	7.7%	2 431	21.6%	6 544	71.7%	7 024	71.7%	(62.9%)
Housing	17 760	19 013	32 907	20.5%	57 453	323.5%	24 707	130.0%	45 198	62.5%	160 268	90.0%	54 851	60.9%	(45.6%)
Health	24 000	20 000	-	-	-	-	0	0.0%	-	-	0	0.0%	1 000	50.0%	(100.0%)
Economic and Environmental Services	**522 339**	**411 520**	**34 948**	**6.7%**	**63 655**	**12.2%**	**64 681**	**15.7%**	**142 338**	**34.6%**	**305 623**	**74.3%**	**154 254**	**66.4%**	**(34.8%)**
Planning and Development	84 507	107 192	13 172	15.6%	11 346	13.4%	16 191	15.1%	16 054	14.9%	56 763	53.0%	21 413	68.2%	(24.9%)
Road Transport	418 695	283 808	10 332	2.7%	45 431	10.9%	36 750	13.9%	113 780	43.1%	211 945	80.1%	89 514	67.3%	96.2%
Environmental Protection	34 503	20 522	9 332	18.3%	6 878	19.7%	13 109	32.9%	12 502	31.2%	39 760	97.1%	34 827	99.3%	(64.2%)
Trading Services	**694 446**	**727 660**	**96 126**	**14.0%**	**193 291**	**26.8%**	**126 233**	**17.3%**	**195 455**	**26.9%**	**601 104**	**82.8%**	**249 666**	**91.9%**	**(21.7%)**
Electricity	339 765	344 332	24 778	10.9%	43 166	19.8%	47 674	19.5%	76 252	31.2%	191 790	78.5%	80 750	97.7%	6.3%
Water	167 553	184 403	26 634	15.9%	68 218	40.7%	32 913	17.9%	45 881	24.9%	173 247	93.9%	67 398	87.9%	(31.9%)
Waste Water Management	260 800	253 000	44 570	16.3%	80 794	22.6%	42 720	16.9%	57 888	22.9%	226 432	81.2%	97 616	93.7%	(40.8%)
Waste Management	17 328	46 100	641	3.7%	11 134	64.7%	3 424	7.4%	15 433	33.5%	30 632	66.4%	3 471	40.5%	344.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**9 067 512**	**9 088 226**	**2 752 109**	**30.4%**	**2 541 588**	**28.0%**	**2 376 448**	**26.1%**	**1 664 294**	**18.3%**	**9 334 439**	**102.7%**	**1 520 654**	**198.7%**	**9.4%**
Property rates, penalties and collection charges	1 335 880	1 406 313	310 803	23.3%	331 231	24.8%	339 559	24.1%	334 777	23.8%	1 306 400	92.9%	302 700	99.5%	10.6%
Service charges	**4 339 866**	**4 347 436**	**1 163 959**	**26.8%**	**990 382**	**22.8%**	**946 218**	**22.2%**	**983 556**	**22.7%**	**4 083 915**	**94.0%**	**888 090**	**109.2%**	**9.8%**
Other revenue	862 548	1 009 612	327 465	37.9%	376 132	43.6%	396 732	39.3%	264 926	26.2%	1 787 255	176.9%	274 671	203.8%	-3.6%
Government - operating	1 352 719	1 454 916	460 902	34.1%	247 916	18.3%	458 585	31.4%	23 622	1.6%	1 190 942	81.8%	29 699	66.8%	-19.5%
Government - capital	1 180 499	1 151 859	382 773	32.4%	362 932	30.7%	208 554	18.1%	59 527	5.2%	1 013 786	88.0%		0.0%	-100.0%
Interest	70 665	83 539	26 210	37.1%	22 995	32.5%	24 456	29.3%	38 887	37.2%	112 548	127.2%	23 831	134.3%	31.7%
Dividends															
Payments	**(7 686 173)**	**(7 362 252)**	**(2 297 790)**	**32.4%**	**(1 979 646)**	**27.8%**	**(1 769 669)**	**23.2%**	**(1 836 328)**	**24.9%**	**(7 813 434)**	**106.1%**	**(1 684 534)**	**104.7%**	**9.0%**
Suppliers and employees	(6 886 818)	(7 158 449)	(2 224 710)	32.3%	(1 937 337)	28.1%	(1 640 886)	23.0%	(1 800 333)	25.2%	(7 621 108)	106.0%	(1 651 536)	104.8%	9.2%

Finance charges	(168 364)	(170 899)	(69 036)	34.3%	(36 918)	18.0%	(57 055)	33.4%	(22 437)	13.1%	(164 446)	96.2%	(27 639)	100.3%	(197%)
Transfers and grants	(27 960)	(33 016)	(5 539)	16.8%	(5 531)	21.2%	(8 726)	26.4%	(6 686)	20.2%	(26 589)	80.5%	(4 648)	87.3%	724%
Net Cash from/(used) Operating Activities	**1 991 340**	**1 723 884**	**456 319**	**22.9%**	**571 543**	**28.8%**	**666 773**	**33.6%**	**(172 535)**	**(10.8%)**	**1 520 600**	**88.1%**	**(163 076)**	**123.8%**	**5.9%**
Cash Flow from Investing Activities															
Receipts	-	**(6 208)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	(6 208)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 596 933)**	**(1 718 869)**	**(364 477)**	**22.8%**	**(334 997)**	**22.2%**	**(229 693)**	**13.4%**	**(334 712)**	**19.5%**	**(1 263 799)**	**74.7%**	**(276 148)**	**91.4%**	**(11.8%)**
Capital assets	(1 596 933)	(1 718 869)	(364 477)	22.8%	(334 997)	22.2%	(229 693)	13.4%	(334 712)	19.5%	(1 263 799)	74.7%	(276 148)	91.4%	(11.8%)
Net Cash from/(used) Investing Activities	**(1 596 933)**	**(1 725 096)**	**(364 477)**	**22.8%**	**(334 997)**	**22.2%**	**(229 693)**	**13.2%**	**(334 712)**	**19.4%**	**(1 263 799)**	**74.4%**	**(276 148)**	**92.4%**	**(11.8%)**
Cash Flow from Financing Activities															
Receipts	-	**16 524**	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	16 524	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(154 093)**	**(154 051)**	**(70 913)**	**46.0%**	**(70 341)**	**45.6%**	**(73 051)**	**47.4%**	**-**	**-**	**(67 734)**	**44.0%**	**(70 439)**	**100.0%**	**(100.0%)**
Repayment of borrowing	(154 093)	(154 051)	(70 913)	46.0%	(70 341)	45.6%	(73 051)	47.4%	-	-	(67 734)	44.0%	(70 439)	100.0%	(100.0%)
Net Cash from/(used) Financing Activities	**(154 093)**	**(137 528)**	**(70 913)**	**46.0%**	**(70 341)**	**45.6%**	**(73 051)**	**53.1%**	**-**	**-**	**(67 734)**	**49.3%**	**(70 439)**	**100.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**200 314**	**(89 740)**	**40 930**	**17.0%**	**166 204**	**70.0%**	**414 166**	**(471.2%)**	**(506 748)**	**563.9%**	**153 562**	**(177.0%)**	**(369 445)**	**26.6%**	**(9.6%)**
Cash/cash equivalents at the year begin:	914 561	1 440 534	1 440 534	158.1%	1 456 466	163.0%	1 681 790	117.2%	2 155 956	142.7%	1 440 534	100.0%	1 963 445	99.9%	6.2%
Cash/cash equivalents at the year end:	**1 164 875**	**1 350 794**	**1 481 464**	**125.2%**	**1 681 790**	**141.6%**	**2 165 956**	**153.0%**	**1 599 119**	**117.7%**	**1 594 119**	**117.7%**	**1 433 095**	**155.8%**	**12.4%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	84 763	16.1%	63 487	11.1%	46 631	8.0%	391 784	68.8%	586 663	19.4%	86 243	14.7%	410 163	69.9%
Trade and Other Receivables from Exchange Transac	210 491	35.2%	60 658	10.0%	40 999	6.8%	286 883	48.0%	598 031	20.0%	19 638	3.3%	410 134	68.6%
Receivables from Non-exchange Transactions - Prop	114 773	21.5%	9 308	1.7%	12 337	2.3%	398 634	74.5%	534 982	17.9%	40 978	7.7%	520 525	104.0%
Receivables from Exchange Transactions - Waste Wa	53 748	17.4%	21 455	6.9%	14 627	4.8%	219 077	71.1%	308 797	10.2%	41 264	13.4%	216 648	70.5%
Receivables from Exchange Transactions - Waste Wa	24 481	9.0%	5 333	2.0%	8 472	4.1%	171 294	83.9%	211 580	7.0%	22 946	10.8%	179 539	83.3%
Receivables from Exchange Transactions - Prepaid E	1 288	7.1%	152	8%	682	4.2%	14 932	87.3%	16 670	0%	701	4.0%	19 217	115.3%
Interest on Arrear Debtor Accounts	20 143	3.8%	6 488	1.2%	16 931	3.2%	486 262	92.0%	529 827	17.6%	37 462	7.0%	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	29 866	12.7%	8 799	3.8%	2 872	2.0%	183 137	81.5%	224 796	7.5%	22 467	9.9%	-	-
Total By Income Source	**554 710**	**18.3%**	**175 880**	**5.8%**	**143 385**	**4.8%**	**2 160 013**	**71.1%**	**3 035 910**	**100.0%**	**270 942**	**8.9%**	**1 756 373**	**59.0%**
Debtors Age Analysis By Customer Group														
Organs of State	30 507	28.3%	33 600	31.1%	24 646	22.8%	19 333	17.9%	108 160	3.6%	-	-	-	-
Commercial	277 438	20.4%	62 794	5.8%	53 973	5.0%	666 074	63.8%	1 094 189	36.7%	-	-	-	-
Households	246 715	13.4%	79 487	4.3%	64 766	3.5%	1 474 606	79.7%	1 843 541	60.7%	270 942	14.7%	1 756 373	97.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**554 710**	**18.3%**	**175 880**	**5.8%**	**143 385**	**4.8%**	**2 160 013**	**71.1%**	**3 035 910**	**100.0%**	**270 942**	**8.9%**	**1 756 373**	**59.0%**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	24 340	100.0%	-	-	-	-	-	-	24 340	16.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	88 301	69.5%	33 687	26.7%	2 382	1.9%	3 623	2.9%	127 053	83.8%
Auditor-General	555	15.2%	527	84.8%	0	-	-	-	827	4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**112 696**	**74.2%**	**33 253**	**21.9%**	**2 382**	**1.6%**	**3 623**	**2.4%**	**151 934**	**100.0%**

Contact Details

Municipal Manager	Mr Johann Mettler	041 506 3209
Financial Manager	Mr Trevor Halper	041 506 1298

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CAMDEBOO (EC101)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**244 586**	**237 553**	**87 653**	**35.8%**	**50 691**	**20.7%**	**44 508**	**18.7%**	**25 705**	**10.8%**	**208 557**	**87.8%**	**30 313**	**90.4%**	**(15.2%)**
Property rates	22 891	24 287	23 810	104.0%	150	7%			627	2.6%	24 603	100.8%	66	95.8%	(9 246.1%)
Property rates - penalties and collection charges	1 900	1 900	608	32.0%	799	41.1%	734	38.6%	294	13.3%	2 237	124.6%	601	131.6%	(58.8%)
Service charges - electricity revenue	68 460	68 460	20 446	22.1%	19 587	22.1%	20 372	23.0%	9 736	11.0%	70 144	79.2%	20 998	98.3%	(53.6%)
Service charges - water revenue	23 616	23 616	4 532	19.2%	4 601	20.8%	5 744	24.3%	5 426	23.0%	20 623	87.3%	4 446	84.8%	22.0%
Service charges - sanitation revenue	10 373	10 373	6 456	61.7%	1 640	15.8%	1 627	15.8%	4 617	43.5%	14 350	138.9%	1 648	109.4%	180.1%
Service charges - refuse revenue	6 911	6 911	2 256	32.7%	1 534	17.8%	1 647	19.0%	2 962	49.8%	8 277	142.2%	972	107.1%	198.3%
Service charges - other	666	951	237	26.4%	234	26.1%	229	25.2%	159	12.1%	857	89.6%	235	134.4%	(32.4%)
Rental of facilities and equipment	794	794	235	29.6%	106	13.7%	163	23.0%	61	7.7%	567	74.0%	116	76.7%	(47.4%)
Interest earned - external investments	3 976	3 976	458	13.7%	203	6.8%	70	2.5%	139	6.9%	864	29.6%	213	68.8%	(16.6%)
Interest earned - outstanding debtors	2 404	2 404	588	22.8%	602	24.6%	611	24.9%	277	11.3%	2 078	84.7%	510	96.8%	(45.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	230	230	18	7.9%	20	8.2%	20	8.8%	6	2.6%	67	28.4%	16	36.8%	(47.7%)
Licences and permits	2 628	3 160	639	24.3%	431	17.2%	788	24.7%	221	6.9%	2 098	62.7%	238	72.3%	6.0%
Agency services	64	191	39	60.8%	14	20.0%	25	13.0%	(46)	(22.3%)	32	19.0%	56	239.4%	(53.7%)
Transfers recognised - operational	80 039	79 412	26 167	32.8%	20 687	25.8%	12 883	18.2%	1 166	1.7%	60 872	86.2%	3 566	78.8%	(67.3%)
Other own revenue	803	1 231	279	26.7%	144	14.8%	160	13.1%	222	18.1%	807	65.8%	396	108.4%	(39.5%)
Gains on disposal of PPE	267	267	-	-	75	28.0%	-	-	-	-	75	28.0%	636	238.8%	(100.0%)
Operating Expenditure	**254 816**	**269 057**	**50 388**	**19.8%**	**60 246**	**23.6%**	**56 677**	**21.1%**	**36 447**	**13.6%**	**203 758**	**75.7%**	**53 413**	**99.2%**	**(31.8%)**
Employee related costs	79 093	80 109	17 039	21.5%	22 226	28.1%	17 600	22.0%	18 220	22.7%	75 415	94.1%	16 668	87.7%	9.3%
Remuneration of councillors	6 504	6 504	1 021	15.7%	1 021	15.7%	1 167	19.2%	1 076	17.8%	4 284	70.8%	1 330	97.3%	(19.1%)
Debt impairment	3 468	5 168	12	0%	-	-	-	-	1 560	30.2%	1 572	30.5%	3 332	96.7%	(51.1%)
Depreciation and asset impairment	43 125	45 644	70	2%	7 916	18.3%	10 020	22.9%	2 772	6.1%	20 562	44.4%	-	52.9%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	56 125	56 125	18 569	33.1%	11 969	21.4%	12 424	22.1%	12 682	22.6%	55 643	99.2%	10 806	97.6%	17.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 197	3 622	1 029	47.2%	966	44.4%	914	25.7%	1 170	32.9%	4 081	114.6%	1 187	133.7%	(1.4%)
Transfers and grants	24	24	5	13.3%	5	13.3%	5	13.3%	5	13.3%	19	53.4%	5	-	-
Other expenditure	64 620	71 661	12 644	19.6%	17 021	26.3%	13 714	19.1%	(1 041)	(1.4%)	42 338	59.1%	20 020	122.1%	(105.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10 310)**	**(31 496)**	**37 265**		**(9 555)**		**(12 169)**		**(10 743)**		**4 759**		**(23 100)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(10 310)**	**(31 496)**	**37 265**		**(9 555)**		**(12 169)**		**(10 743)**		**4 759**		**(23 100)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(10 310)**	**(31 496)**	**37 265**		**(9 555)**		**(12 169)**		**(10 743)**		**4 759**		**(23 100)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(10 310)**	**(31 496)**	**37 265**		**(9 555)**		**(12 169)**		**(10 743)**		**4 759**		**(23 100)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(10 310)**	**(31 496)**	**37 265**		**(9 555)**		**(12 169)**		**(10 743)**		**4 759**		**(23 100)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**46 041**	**35 881**	**4 041**	**10.3%**	**6 621**	**14.9%**	**7 941**	**22.1%**	**8 973**	**25.0%**	**28 577**	**79.6%**	**10 437**	**65.6%**	**(51.3%)**
National Government	35 139	25 729	2 627	7.5%	4 238	12.0%	5 120	19.9%	4 558	17.7%	16 534	64.3%	8 606	60.1%	(47.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 139**	**25 729**	**2 627**	**7.5%**	**4 238**	**12.0%**	**5 120**	**19.9%**	**4 558**	**17.7%**	**16 534**	**64.3%**	**8 606**	**60.1%**	**(47.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 902	10 152	2 214	20.3%	2 591	23.7%	2 822	27.8%	4 415	43.5%	12 043	118.6%	1 831	73.2%	(55.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**46 041**	**35 881**	**4 041**	**10.3%**	**6 621**	**14.9%**	**7 941**	**22.1%**	**8 973**	**25.0%**	**28 577**	**79.6%**	**10 437**	**65.6%**	**(51.3%)**
Governance and Administration	**1 668**	**1 168**	**879**	**52.7%**	**179**	**10.8%**	**143**	**15.1%**	**643**	**54.9%**	**1 844**	**157.9%**	**439**	**1%**	**54.9%**
Executive & Council	1 645	645	11	1%	113	6.9%	10	1.6%	168	26.0%	291	47.4%	35	2.3%	345.4%
Budget & Treasury Office	765	765	766	96.3%	62	10.4%	14	1.8%	18	2.3%	861	112.6%	191	58.7%	(90.6%)
Corporate Services	640	970	86	19.9%	145	31.6%	266	29.7%	336	34.6%	834	86.0%	193	114.8%	71.9%
Community and Public Safety	**4 756**	**4 556**	**1 488**	**58.1%**	**1 165**	**19.9%**	**1 483**	**34.8%**	**894**	**19.3%**	**4 844**	**98.9%**	**1 844**	**99.4%**	**(77.9%)**
Community & Social Services	403	2 603	1 587	396.8%	1 157	299.0%	476	12.4%	302	9.1%	3 473	92.8%	598	17.1%	(49.4%)
Sport And Recreation	825	825	-	-	-	-	912	111.4%	22	2.8%	933	114.6%	2 096	103.2%	(99.0%)
Public Safety	4 004	936	2	-	268	6.8%	13	2.2%	218	57.2%	536	96.6%	335	69.8%	(2.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 402**	**4 332**	**53**	**1.2%**	**1 218**	**27.7%**	**198**	**4.6%**	**2 463**	**56.9%**	**3 933**	**90.8%**	**819**	**100.5%**	**200.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 402	4 332	53	1.2%	1 218	27.7%	198	4.6%	2 463	56.9%	3 933	90.8%	819	100.5%	200.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**33 284**	**23 956**	**2 338**	**7.0%**	**3 908**	**11.7%**	**6 020**	**25.2%**	**5 307**	**22.2%**	**17 569**	**73.3%**	**14 184**	**66.9%**	**(62.6%)**
Electricity	2 624	2 122	99	3.8%	296	11.3%	207	9.8%	2 668	91.3%	3 442	110.2%	6 024	109.4%	(55.7%)
Water	15 970	6 670	118	1%	45	3%	147	2.2%	82	1.2%	393	6.0%	445	7.4%	(82.3%)
Waste Water Management	12 762	12 762	2 121	16.6%	3 458	27.1%	5 010	43.2%	2 576	18.6%	13 164	100.0%	4 478	110.4%	(47.5%)
Waste Management	1 928	1 928	-	-	108	7.2%	161	10.7%	-	-	268	17.9%	986	92.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**244 139**	**236 522**	**92 003**	**37.7%**	**74 737**	**30.6%**	**63 455**	**26.8%**	**46 574**	**19.7%**	**276 770**	**117.0%**	**65 759**	**171.8%**	**(29.2%)**
Property rates, penalties and collection charges	24 733	26 259	7 880	31.9%	8 205	33.1%	2 535	9.6%	3 420	13.0%	22 040	83.9%	2 646	7.8%	29.5%
Service charges	139 164	139 268	22 280	16.0%	19 822	14.2%	21 931	16.7%	31 154	24.1%	94 862	73.4%	19 825	133.8%	57.1%
Other revenue	4 883	5 638	33 372	684.0%	25 432	94.2%	36 627	472.4%	10 126	179.9%	94 844	1 676.1%	42 825	-	376.4%
Government - operating	60 639	69 648	29 618	37.2%	20 960	34.2%	12 717	18.2%	1 749	2.5%	65 077	93.0%	282	-	520.6%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3 403	5 438	137	3.9%	98	1.7%	31	3%	107	2.0%	384	7.2%	66	33.5%	38.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(254 816)**	**(269 253)**	**(64 288)**	**33.1%**	**(60 430)**	**27.2%**	**(50 465)**	**18.8%**	**(41 773)**	**15.6%**	**(245 960)**	**91.7%**	**(73 528)**	**264.6%**	**(44.7%)**
Suppliers and employees	(254 782)	(269 253)	(64 284)	33.1%	(60 426)	27.2%	(50 461)	18.8%	(41 768)	15.6%	(245 940)	91.7%	(73 518)	264.6%	(44.7%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(34)	(34)	(6)	12.3%	(9)	13.0%	(8)	13.3%	(8)	13.3%	(18)	53.4%	(8)	-	-
Net Cash from/(used) Operating Activities	**(10 677)**	**(31 771)**	**7 794**	**(72.2%)**	**3 205**	**(40.7%)**	**12 995**	**48.9%**	**4 661**	**(15.1%)**	**30 816**	**(87.0%)**	**(9 781)**	**(104.4%)**	**(149.2%)**
Cash Flow from Investing Activities															
Receipts	**367**	**367**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10 916**	**-**	**(100.0%)**
Proceeds on disposal of PPE	367	367	-	-	-	-	-	-	-	-	-	-	916	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	10 000	-	(100.0%)
Payments	**(46 041)**	**(33 691)**	**(4 841)**	**10.5%**	**(6 821)**	**14.6%**	**(7 941)**	**22.4%**	**(8 973)**	**25.0%**	**(28 577)**	**79.8%**	**(18 437)**	**52.4%**	**(51.3%)**
Capital assets	(46 041)	(33 691)	(4 841)	10.5%	(6 821)	14.6%	(7 941)	22.4%	(8 973)	25.0%	(28 577)	79.8%	(18 437)	52.4%	(51.3%)
Net Cash from/(used) Investing Activities	**(45 674)**	**(33 324)**	**(4 841)**	**10.6%**	**(6 821)**	**14.9%**	**(7 941)**	**22.4%**	**(8 973)**	**25.2%**	**(28 577)**	**80.4%**	**(7 521)**	**(31.8%)**	**19.2%**
Cash Flow from Financing Activities															
Receipts	**-**	**1 903**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	1 903	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**1 903**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(56 351)**	**(63 398)**	**2 873**	**(5.1%)**	**(1 516)**	**2.7%**	**5 049**	**(7.7%)**	**(4 172)**	**6.4%**	**2 233**	**(3.4%)**	**(17 282)**	**11.3%**	**(73.9%)**
Cash/cash equivalents at the year begin:	-	-	2 033	-	2 033	-	1 157	-	6 190	-	2 033	-	17 668	6.9%	663.5%
Cash/cash equivalents at the year end:	(56 351)	(63 398)	2 833	(4.7%)	1 157	(0.6%)	6 190	(9.5%)	2 033	(3.1%)	2 013	(3.1%)	486	2.0%	383.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	402	1.5%	660	2.5%	616	2.1%	26 253	94.2%	28 162	40.7%	-	-	-	-
Trade and Other Receivables from Exchange Transac	2 494	66.2%	396	11.0%	419	3.6%	1 142	21.2%	5 566	7.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prope	(114)	(4%)	138	1.1%	135	8%	12 940	98.8%	14 100	19.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	415	3.0%	208	1.9%	214	1.6%	12 779	93.5%	13 664	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	222	3.4%	137	2.1%	121	1.9%	6 008	92.6%	6 487	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(577)	(16.1%)	45	1.1%	20	.5%	4 288	114.5%	4 181	5.7%	-	-	-	-
Total By Income Source	**3 562**	**4.8%**	**1 857**	**2.5%**	**1 504**	**2.0%**	**67 015**	**90.8%**	**73 939**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(533)	(12.4%)	470	11.0%	397	9.3%	3 948	92.2%	4 283	5.8%	-	-	-	-
Commercial	1 807	32.4%	182	3.3%	72	1.4%	3 548	63.7%	5 110	6.9%	-	-	-	-
Households	2 288	3.1%	1 204	1.6%	1 035	1.4%	59 338	80.7%	64 265	86.9%	-	-	-	-
Other	(1)	(2.1%)	-	-	-	-	181	102.1%	282	.4%	-	-	-	-
Total By Customer Group	**3 562**	**4.8%**	**1 857**	**2.5%**	**1 504**	**2.0%**	**67 015**	**90.8%**	**73 939**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	5 665	100.0%	-	-	-	-	-	-	5 665	54.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 032	46.0%	1 174	26.6%	11	.2%	1 157	26.4%	4 378	41.9%
Auditor-General	93	16.1%	315	82.9%	-	-	-	-	370	3.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**7 790**	**74.5%**	**1 489**	**14.3%**	**11**	**.1%**	**1 157**	**11.1%**	**10 438**	**100.0%**

Contact Details

Municipal Manager	Rev-Martin Noel Petersen	
Financial Manager	Zenitty Joubert	049-807 3730 049-807 3737

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BLUE CRANE ROUTE (EC102)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**191 888**	**174 385**	**58 366**	**32.1%**	**45 474**	**25.0%**	**44 899**	**25.8%**	**31 451**	**18.0%**	**180 138**	**103.3%**	**29 463**	**100.2%**	**7.0%**
Property rates	9 868	10 068	10 051	100.8%	171	-	9	-	46	0%	10 068	100.2%	45	99.8%	0.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	82 753	81 032	19 376	23.4%	19 634	23.7%	24 110	29.8%	21 497	26.5%	84 621	104.4%	18 908	101.8%	13.7%
Service charges - water revenue	13 153	8 753	2 266	20.5%	2 365	24.8%	2 872	29.4%	2 310	23.7%	11 752	120.3%	2 111	104.8%	(23.8%)
Service charges - sanitation revenue	6 810	4 676	1 402	25.9%	1 600	29.0%	1 172	28.8%	996	23.7%	5 441	133.0%	1 558	99.7%	(27.9%)
Service charges - refuse revenue	8 997	5 661	2 238	25.2%	2 216	24.8%	1 599	33.2%	1 317	34.2%	7 115	143.0%	2 696	100.4%	(48.2%)
Service charges - other	218	218	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	55	70	16	32.0%	22	68.0%	6	8.7%	8	11.6%	52	83.6%	16	55.4%	(52.0%)
Interest earned - external investments	1 291	1 001	451	33.4%	260	21.6%	246	24.5%	322	30.2%	1 279	128.6%	179	68.2%	79.6%
Interest earned - outstanding debtors	2 723	2 722	638	23.4%	760	28.1%	839	33.8%	911	33.5%	3 152	115.8%	826	124.2%	10.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	70	70	6	9.0%	19	27.4%	18	25.6%	17	23.6%	62	89.7%	6	82.4%	171.2%
Licences and permits	753	622	204	26.8%	53	6.7%	231	36.5%	259	41.1%	746	118.4%	243	86.8%	6.7%
Agency services	665	665	134	20.3%	133	19.6%	162	24.5%	231	39.5%	674	102.4%	166	98.3%	64.8%
Transfers recognised - operational	51 866	52 470	19 822	38.2%	17 931	32.6%	13 285	25.2%	2 315	4.4%	53 419	99.9%	19 938	98.8%	43.7%
Other own revenue	2 764	6 350	482	17.3%	452	16.2%	449	7.0%	1 596	31.3%	2 780	43.8%	668	85.3%	139.4%
Gains on disposal of PPE	103	104	(1)	-1.6%	-	-	0	1%	0	1%	(1)	(0%)	-	-	(100.0%)
Operating Expenditure	**232 337**	**210 072**	**49 025**	**22.3%**	**58 854**	**26.5%**	**52 263**	**24.8%**	**54 581**	**26.0%**	**215 353**	**102.5%**	**49 833**	**95.3%**	**9.5%**
Employee related costs	68 737	69 630	14 673	21.3%	18 686	26.8%	15 783	22.6%	16 444	23.6%	65 785	94.4%	14 928	93.4%	10.2%
Remuneration of councillors	4 146	4 050	778	18.8%	770	18.6%	894	22.1%	813	20.1%	3 255	80.4%	892	78.3%	(8.9%)
Debt impairment	6 355	6 230	1 594	25.0%	1 594	25.0%	1 594	25.6%	2 607	56.9%	6 388	131.9%	3 089	125.6%	16.7%
Depreciation and asset impairment	34 860	30 199	9 200	26.4%	9 200	26.4%	7 999	33.7%	8 860	29.6%	35 199	165.0%	9 998	98.4%	(2.2%)
Finance charges	4 121	4 260	-	-	846	20.5%	-	-	922	22.3%	1 768	42.1%	346	10.5%	339.4%
Bulk purchases	54 502	69 502	15 079	25.2%	14 508	24.2%	16 462	27.5%	14 014	23.4%	60 063	160.2%	11 584	92.4%	20.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	198	-	311	-	192	-	460	-	1 010	-	218	-	80.9%
Transfers and grants	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	49 191	29 228	8 011	16.9%	12 949	22.2%	9 388	31.8%	9 537	32.3%	39 884	136.0%	8 158	100.1%	(2.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(40 448)**	**(35 787)**	**9 482**		**(13 380)**		**(7 365)**		**(23 130)**		**(35 223)**		**(20 429)**		
Transfers recognised - capital	16 163	17 153	4 367	27.0%	5 216	39.5%	1 452	8.5%	5 932	34.6%	16 968	100.2%	5 886	98.5%	748.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(24 286)**	**(18 634)**	**13 848**		**(7 164)**		**(5 928)**		**(17 213)**		**(17 155)**		**(14 731)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(24 286)**	**(18 634)**	**13 848**		**(7 164)**		**(5 928)**		**(17 213)**		**(17 155)**		**(14 731)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(24 286)**	**(18 634)**	**13 848**		**(7 164)**		**(5 928)**		**(17 213)**		**(17 155)**		**(14 731)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(24 286)**	**(18 634)**	**13 848**		**(7 164)**		**(5 928)**		**(17 213)**		**(17 155)**		**(14 731)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**25 343**	**20 011**	**9 852**	**38.9%**	**1 282**	**5.1%**	**4 069**	**20.3%**	**2 933**	**14.7%**	**18 136**	**90.6%**	**11 107**	**73.9%**	**(73.6%)**
National Government	13 283	8 666	9 283	69.9%	21	2%	(564)	(6.5%)	850	9.8%	9 590	110.7%	92	82.8%	828.0%
Provincial Government	2 880	2 880	69	2.4%	792	27.5%	1 150	39.9%	410	14.2%	2 420	84.0%	441	108.1%	(7.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 163**	**11 546**	**9 351**	**57.9%**	**813**	**5.0%**	**586**	**5.1%**	**1 260**	**10.9%**	**12 010**	**104.0%**	**533**	**73.0%**	**136.4%**
Borrowing	3 360	3 360	-	-	-	-	2 759	82.1%	-	-	2 759	82.1%	2 664	61.9%	(100.0%)
Internally generated funds	5 820	5 103	501	8.5%	469	8.0%	724	14.1%	1 673	32.4%	3 372	66.3%	2 610	101.7%	(35.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**25 343**	**20 011**	**9 852**	**38.9%**	**1 282**	**5.1%**	**4 069**	**20.3%**	**2 933**	**14.7%**	**18 136**	**90.6%**	**11 107**	**73.9%**	**(73.6%)**
Governance and Administration	**1 168**	**1 103**	**96**	**8.7%**	**85**	**7.6%**	**830**	**75.1%**	**686**	**58.7%**	**1 696**	**84.1%**	**457**	**81.4%**	**50.0%**
Executive & Council	643	643	2	0%	-	-	112	23.0%	130	20.4%	243	47.7%	73	90.6%	77.7%
Budget & Treasury Office	525	460	34	6.4%	22	4.2%	258	52.2%	7	1.7%	212	67.9%	15	75.2%	853.4%
Corporate Services	700	460	1	1%	61	9.0%	360	45.2%	472	71.3%	814	123.0%	69	89.6%	632.1%
Community and Public Safety	**6 788**	**7 138**	**376**	**5.5%**	**100**	**4.0%**	**468**	**5.8%**	**667**	**14.0%**	**1 610**	**31.1%**	**165**	**19.3%**	**303.3%**
Community & Social Services	1 300	1 110	-	-	-	-	24	2.1%	21	1.9%	44	4.0%	46	303.6%	(53.2%)
Sport And Recreation	5 005	5 028	376	7.5%	21	2%	128	2.5%	645	14.6%	844	19.6%	-	12.4%	(100.0%)
Public Safety	483	994	230	47.8%	373	77.6%	46	4.7%	142	14.4%	793	80.2%	262	12.2%	(46.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 310**	**1 359**	**5 080**	**219.3%**	**12**	**.5%**	**220**	**16.6%**	**405**	**35.7%**	**5 722**	**421.2%**	**70**	**100.1%**	**589.1%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 310	1 359	5 080	219.3%	12	.5%	220	16.6%	405	35.7%	5 722	421.2%	70	100.1%	589.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**11 043**	**9 551**	**4 586**	**41.5%**	**813**	**7.3%**	**3 023**	**30.4%**	**842**	**8.5%**	**9 266**	**93.1%**	**10 371**	**84.3%**	**(92.0%)**
Electricity	2 970	1 922	-	-	21	1.0%	1 701	88.5%	14	0%	1 736	90.3%	1 960	106.2%	(99.3%)
Water	3 714	3 711	68	1.9%	792	21.4%	1 409	37.7%	828	22.3%	3 098	83.2%	481	101.3%	79.7%
Waste Water Management	4 359	3 867	4 282	98.3%	-	-	(441)	(11.4%)	-	-	3 842	99.4%	8 381	77.4%	(100.0%)
Waste Management	784	50	236	30.4%	-	-	310	617.2%	-	-	550	1100.0%	1 998	98.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**197 252**	**174 312**	**66 121**	**35.3%**	**45 874**	**24.5%**	**51 297**	**29.4%**	**35 759**	**20.5%**	**199 051**	**114.2%**	**33 561**	**113.0%**	**6.5%**
Property rates, penalties and collection charges	8 191	8 500	4 475	54.7%	1 103	13.5%	801	9.4%	2 246	26.4%	8 625	101.5%	5 686	169.9%	(60.5%)
Service charges	160 103	93 167	29 284	18.4%	20 667	19.0%	20 975	20.5%	20 782	37.7%	89 448	96.0%	22 166	91.2%	16.4%
Other revenue	1 821	2906	5 171	156.4%	4 656	113.2%	6 032	239.6%	6 791	2600.8%	23 651	884.0%	4 628		4.7%
Government - operating	51 893	52 413	21 126	45.3%	17 392	33.5%	11 764	22.4%			50 282	96.0%	192	97.3%	(100.0%)
Government - capital	16 000	16 000	5 000	31.3%	1 000	6.3%	11 000	68.8%			17 000	106.3%	1 000	100.0%	(100.0%)
Interest	3 244	1 326	866	26.7%	956	24.5%	823	62.1%	940	92.9%	3 585	361.6%	755	215.7%	19.7%
Dividends															
Payments	**(165 132)**	**(162 838)**	**(47 671)**	**28.9%**	**(46 728)**	**28.3%**	**(45 558)**	**28.6%**	**(46 028)**	**28.3%**	**(187 986)**	**115.4%**	**(37 744)**	**115.5%**	**21.9%**
Suppliers and employees	(162 971)	(159 949)	(47 671)	29.3%	(47 028)	29.0%	(45 558)	28.5%	(44 358)	27.8%	(185 148)	115.8%	(37 666)	115.3%	18.4%

Finance charges	(1 091)	(1 714)	-		(640)	37.3%	-	-	(647)	50.6%	(1 703)	97.7%	(188)	46.8%	(880)%
Transfers and grants	(1 090)	(1 098)	-		(108)	9.8%	(4)	-	(721)	65.7%	(1 089)	99.2%	(68)	(17.1%)	1 100.8%
Net Cash from/(used) Operating Activities	**22 155**	**11 482**	**10 450**	**63.5%**	**(2 865)**	**(13.8%)**	**3 745**	**52.0%**	**(10 261)**	**(89.4%)**	**11 865**	**96.4%**	**(4 183)**	**96.8%**	**145.3%**
Cash Flow from Investing Activities															
Receipts	**100**	**100**	**-**	**-**	**-**	**-**	**(4 000)**	**(3 758.8%)**	**-**	**-**	**(4 000)**	**(3 758.8%)**	**-**	**-**	**-**
Proceeds on disposal of PPE	100	104	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(4 000)	-	-	-	(4 000)	-	-	-	-
Payments	**(21 243)**	**(20 011)**	**(573)**	**2.7%**	**(2 368)**	**11.1%**	**(4 000)**	**20.3%**	**(2 933)**	**14.7%**	**(9 945)**	**49.7%**	**(9 321)**	**91.7%**	**(68.3%)**
Capital assets	(21 343)	(20 011)	(573)	2.7%	(2 368)	11.1%	(4 000)	20.3%	(2 933)	14.7%	(9 945)	49.7%	(9 321)	91.7%	(68.3%)
Net Cash from/(used) Investing Activities	**(21 243)**	**(19 906)**	**(573)**	**2.7%**	**(2 368)**	**11.1%**	**(8 000)**	**40.5%**	**(2 933)**	**14.7%**	**(13 945)**	**70.1%**	**(9 321)**	**92.8%**	**(68.3%)**
Cash Flow from Financing Activities															
Receipts	**3 308**	**5 130**	**1 736**	**52.6%**	**-**	**-**	**-**	**-**	**3 308**	**64.3%**	**5 036**	**98.1%**	**13 668**	**76.0%**	**(74.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 308	5 036	1 736	52.6%	-	-	-	-	3 308	65.5%	5 036	100.0%	13 668	76.0%	(74.8%)
Increase (decrease) in consumer deposits	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 168)**	**(3 674)**	**-**	**-**	**(1 157)**	**(27.8%)**	**-**	**-**	**(1 754)**	**(48.9%)**	**(5 177)**	**(97.4%)**	**(577)**	**(97.7%)**	**177.9%**
Repayment of borrowing	(4 168)	(3 674)	-	-	(1 157)	(27.8%)	-	-	(1 754)	(48.9%)	(5 177)	(97.4%)	(577)	(97.7%)	177.9%
Net Cash from/(used) Financing Activities	**(1 260)**	**1 457**	**1 736**	**(144.7%)**	**(1 157)**	**132.7%**	**-**	**-**	**1 555**	**102.2%**	**1 859**	**112.0%**	**12 823**	**75.0%**	**(68.0%)**
Net Increase/(Decrease) in cash held	**(343)**	**(6 948)**	**10 611**	**(3 715.2%)**	**(6 625)**	**1 969.1%**	**(2 328)**	**33.5%**	**(11 678)**	**168.3%**	**(1 221)**	**17.6%**	**(898)**	**124.3%**	**1 206.4%**
Cash/cash equivalents at the year begin:	12 694	11 116	(1 558)	87.4%	30 706	241.9%	23 060	216.8%	21 554	193.9%	11 694	99.6%	11 663	99.1%	80.1%
Cash/cash equivalents at the year end:	12 351	4 119	30 706	248.6%	23 891	193.5%	21 033	510.6%	9 876	239.7%	9 874	239.5%	11 664	97.3%	(193)%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 266	11.6%	536	4.9%	237	2.1%	9 143	81.8%	11 182	23.4%	-	-	-	-
Trade and Other Receivables from Exchange Transac	7 154	57.6%	1 258	10.8%	997	8.6%	3 067	27.9%	12 560	26.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	313	4.3%	99	8%	30	3%	6 828	94.6%	7 322	15.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	895	6.5%	168	2.3%	129	1.9%	5 749	86.6%	6 640	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	787	8.8%	218	2.4%	177	2.0%	7 768	86.8%	8 949	18.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(19)	(7.2%)	36	3.4%	16	1.6%	1 004	102.2%	1 022	2.2%	-	-	-	-
Total By Income Source	**10 597**	**21.1%**	**2 343**	**4.9%**	**1 148**	**2.4%**	**34 139**	**71.6%**	**47 697**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	748	11.4%	337	5.1%	126	1.9%	5 370	81.6%	6 580	13.8%	-	-	-	-
Commercial	1 312	46.7%	528	18.8%	104	3.7%	864	30.8%	2 809	5.9%	-	-	-	-
Households	8 537	20.6%	1 478	3.6%	918	2.2%	27 900	73.6%	38 287	80.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**10 597**	**21.1%**	**2 343**	**4.9%**	**1 148**	**2.4%**	**34 139**	**71.6%**	**47 697**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	286	69.7%	107	26.1%	17	4.2%	-	-	410	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**286**	**69.7%**	**107**	**26.1%**	**17**	**4.2%**	**-**	**-**	**410**	**100.0%**

Contact Details

Municipal Manager	Mr Thabiso Klaas	063 243 6400
Financial Manager	Mr Gerard Gaseb	063 243 6400

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: IKWEZI (EC103)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**46 691**	**47 010**	**12 005**	**24.7%**	**1 813**	**3.7%**	**-**	**-**	**-**	**-**	**13 818**	**29.4%**	**5 846**	**76.2%**	**(100.0%)**
Property rates	1 826	1 826	2 339	128.1%	-	-	-	-	-	-	2 339	128.1%	-	129.2%	-
Property rates - penalties and collection charges	216	249	38	17.6%	71	32.9%	-	-	-	-	108	31.8%	61	158.5%	(100.0%)
Service charges - electricity revenue	10 168	7 936	1 322	13.0%	732	7.2%	-	-	-	-	2 054	25.9%	2414	85.5%	(100.0%)
Service charges - water revenue	2 167	2 167	147	6.8%	102	4.7%	-	-	-	-	249	7.9%	177	33.4%	(100.0%)
Service charges - sanitation revenue	1 691	1 700	418	24.7%	280	16.5%	-	-	-	-	698	40.9%	388	99.7%	(100.0%)
Service charges - refuse revenue	1 433	1 434	358	25.0%	239	16.7%	-	-	-	-	597	41.7%	345	101.1%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	73	110	41	55.8%	35	48.0%	-	-	-	-	76	69.2%	7	129.7%	(100.0%)
Interest earned - external investments	48	68	-	-	2	3.1%	-	-	-	-	2	3.1%	11	95.8%	(100.0%)
Interest earned - outstanding debtors	676	842	214	31.6%	230	33.9%	-	-	-	-	444	52.8%	276	200.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	32	32	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	668	668	-	-	-	-	-	-	-	-	-	-	-	14.2%	-
Transfers recognised - operational	24 344	26 603	7 022	28.7%	-	-	-	-	-	-	7 022	26.1%	1 154	73.4%	(100.0%)
Other own revenue	2 263	1 965	94	4.1%	133	5.8%	-	-	-	-	227	11.6%	1413	43.3%	(100.0%)
Gains on disposal of PPE															
Operating Expenditure	**53 365**	**49 503**	**7 429**	**13.9%**	**5 685**	**9.5%**	**-**	**-**	**-**	**-**	**12 918**	**25.3%**	**22 652**	**106.6%**	**(100.0%)**
Employee related costs	22 266	19 060	4 646	20.9%	3 600	16.1%	-	-	-	-	8 245	43.2%	5 160	94.1%	(100.0%)
Remuneration of councillors	1 994	1 994	446	22.1%	302	15.2%	-	-	-	-	748	37.4%	643	99.9%	(100.0%)
Debt impairment	668	668	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	98	98	1	1.0%	1	1.2%	-	-	-	-	3	2.6%	9	30.9%	(100.0%)
Bulk purchases	6 320	6 320	-	-	-	-	-	-	-	-	-	-	4 611	109.4%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 053	5 644	520	9.9%	244	4.6%	-	-	-	-	763	13.1%	3 701	221.2%	(100.0%)
Transfers and grants	-	1 151	-	-	202	-	-	-	-	-	1 022	-	2 016	-	(100.0%)
Other expenditure	12 023	11 237	873	5.4%	587	4.7%	-	-	-	-	1 260	11.2%	4 505	80.4%	(100.0%)
Loss on disposal of PPE															
Surplus/(Deficit)	**(6 674)**	**(2 493)**	**4 576**		**(3 278)**		**-**		**-**		**1 300**		**(16 806)**		
Transfers recognised - capital	18 073	15 930	-	-	-	-	-	-	-	-	-	-	4 969	39.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**11 399**	**13 438**	**4 576**		**(3 278)**		**-**		**-**		**1 300**		**(11 836)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**11 399**	**13 438**	**4 576**		**(3 278)**		**-**		**-**		**1 300**		**(11 836)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**11 399**	**13 438**	**4 576**		**(3 278)**		**-**		**-**		**1 300**		**(11 836)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**11 399**	**13 438**	**4 576**		**(3 278)**		**-**		**-**		**1 300**		**(11 836)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**16 073**	**16 004**	**3 985**	**24.8%**	**1 993**	**12.4%**	**2 458**	**15.4%**	**1 901**	**11.9%**	**10 337**	**64.6%**	**2 019**	**54.0%**	**(5.9%)**
National Government	16 073	16 004	3 985	24.8%	1 993	12.4%	2 458	15.4%	1 901	11.9%	10 337	64.6%	2 019	52.4%	(5.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 073**	**16 004**	**3 985**	**24.8%**	**1 993**	**12.4%**	**2 458**	**15.4%**	**1 901**	**11.9%**	**10 337**	**64.6%**	**2 019**	**52.4%**	**(5.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16 073**	**16 004**	**3 985**	**24.8%**	**1 993**	**12.4%**	**2 458**	**15.4%**	**1 901**	**11.9%**	**10 337**	**64.6%**	**2 019**	**54.0%**	**(5.9%)**
Governance and Administration	**65**	**65**	**7**	**11.1%**	**66**	**101.7%**	**-**	**-**	**-**	**-**	**74**	**77.7%**	**8**	**841.4%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	65	65	7	11.3%	10	15.7%	-	-	-	-	18	27.2%	8	26.3%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 154**	**1 154**	**-**	**-**	**-**	**-**	**515**	**44.6%**	**817**	**54.8%**	**1 332**	**48.4%**	**(119**	**(22.7%)**	**(100.0%)**
Community & Social Services	2 219	2 103	-	-	-	-	515	23.9%	817	38.9%	1 332	61.9%	(119)	(21.3%)	(686.0%)
Sport And Recreation	1 125	1 125	-	-	-	-	-	-	-	-	-	-	-	1.3%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 000**	**2 000**	**311**	**15.6%**	**-**	**-**	**-**	**-**	**-**	**-**	**311**	**15.6%**	**-**	**88.9%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 000	2 000	311	15.6%	-	-	-	-	-	-	311	15.6%	-	103.7%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 854**	**10 814**	**3 667**	**34.5%**	**1 993**	**18.7%**	**1 943**	**18.3%**	**1 083**	**10.2%**	**8 676**	**81.7%**	**2 187**	**46.9%**	**(50.5%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	3 366	3 366	1 828	52.7%	341	10.1%	750	22.1%	474	14.0%	3 393	99.9%	1 482	57.8%	668.0%
Waste Water Management	7 324	7 324	1 647	20.8%	1 642	22.7%	1 193	16.0%	609	8.4%	5 091	73.2%	704	43.3%	(13.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**64 764**	**62 466**	**18 884**	**29.2%**	**8 463**	**13.1%**	**8 085**	**12.9%**	**2 359**	**3.8%**	**37 790**	**60.5%**	**947**	**73.2%**	**149.2%**
Property rates, penalties and collection charges	2 045	2 170	283	13.9%	632	30.9%	178	8.2%	54	2.5%	1 147	52.9%	122	6.8%	(55.5%)
Service charges	**16 459**	**14 248**	**1 091**	**6.6%**	**1 346**	**8.2%**	**1 166**	**8.4%**	**1 238**	**8.6%**	**5 103**	**36.6%**	**891**		**53.5%**
Other revenue	2 584	2 562	39	1.5%	15	0.7%	352	13.1%	42	1.6%	448	16.2%	16		(24.2%)
Government - operating	26 344	26 333	11 256	42.7%	3 333	12.7%	4 660	17.9%	1 024	3.9%	20 681	78.3%	-	97.5%	(100.0%)
Government - capital	16 333	16 022	5 970	37.1%	3 132	19.5%	1 829	11.8%	-	-	10 931	68.2%	-	56.8%	
Interest	1 000	1 000	-		-		-	0%	1	0%	1	0%	8	58.8%	(84.8%)
Dividends															
Payments	**(53 385)**	**(49 553)**	**(14 738)**	**27.6%**	**(8 634)**	**16.1%**	**(7 543)**	**15.2%**	**(5 547)**	**11.2%**	**(35 832)**	**72.4%**	**(5 684)**	**96.4%**	**(2.4%)**
Suppliers and employees	(47 483)	(43 653)	(14 738)	31.0%	(8 633)	18.2%	(7 541)	17.3%	(5 547)	12.7%	(36 648)	83.2%	(5 428)	99.1%	1.7%

Finance charges	(688)	(668)	(2)	3%	(1)	2%	(2)	3%	-	-	(6)	8%	(6)	4.8%	(100.0%)
Transfers and grants	(1 200)	(1 200)	-	-	-	-	-	-	-	-	-	-	(120)	-	(100.0%)
Net Cash from/(used) Operating Activities	**11 299**	**12 962**	**4 156**	**36.5%**	**429**	**3.8%**	**542**	**4.2%**	**(3 168)**	**(24.8%)**	**1 930**	**15.0%**	**(4 728)**	**28.7%**	**(32.7%)**
Cash Flow from Investing Activities															
Receipts	-	**400**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 073)	(15 064)	(2 987)	19.8%	(1 932)	12.8%	(2 458)	15.4%	(1 905)	11.9%	(9 339)	58.4%	(316)	48.2%	561.2%
Capital assets	(16 073)	(15 064)	(2 987)	19.8%	(1 932)	12.8%	(2 458)	15.4%	(1 905)	11.9%	(9 339)	58.4%	(316)	48.2%	561.2%
Net Cash from/(used) Investing Activities	**(16 073)**	**(13 664)**	**(2 987)**	**19.8%**	**(1 932)**	**12.8%**	**(2 458)**	**15.8%**	**(1 905)**	**12.2%**	**(9 339)**	**59.8%**	**(316)**	**48.2%**	**561.2%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(4 674)**	**(2 643)**	**1 169**	**(25.0%)**	**(1 502)**	**33.5%**	**(1 916)**	**72.5%**	**(5 068)**	**192.5%**	**(7 409)**	**280.0%**	**(5 054)**	**(102.1%)**	**.7%**
Cash/cash equivalents at the year begin:	-	-	15	-	1 199	-	(591)	-	(2 591)	-	10	-	3 023	2 979.6%	(171.2%)
Cash/cash equivalents at the year end:	(4 674)	(2 643)	1 184	(25.0%)	(591)	8.1%	(2 507)	99.9%	(7 659)	279.4%	(7 399)	279.4%	(1 031)	(63.5%)	383.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	17	2%	28	3%	63	1.1%	6 653	98.0%	6 136	21.9%	-	-	-	-
Trade and Other Receivables from Exchange Transac	24	7%	63	2.3%	68	1.0%	3 814	95.9%	3 969	17.0%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	(66)	(2.0%)	3	1%	2	1%	3 370	101.9%	3 312	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	44	1.1%	69	1.3%	69	1.2%	5 429	96.5%	5 632	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	33	3%	68	1.3%	68	1.2%	5 666	96.5%	5 270	22.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(365)	(69.2%)	8	(.6%)	6	(.6%)	318	490.4%)	(62)	(.2%)	-	-	-	-
Total By Income Source	**(296)**	**(1.2%)**	**260**	**1.1%**	**257**	**1.1%**	**23 259**	**99.0%**	**23 466**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(344)	(7.5%)	68	16.0%	38	8.0%	347	84.1%	412	1.8%	-	-	-	-
Commercial	(338)	(2.7%)	27	1.9%	21	1.5%	1 421	98.3%	1 421	6.1%	-	-	-	-
Households	(322)	(1.5%)	176	.8%	198	.9%	21 491	99.3%	21 643	92.2%	-	-	-	-
Other														
Total By Customer Group	**(296)**	**(1.2%)**	**260**	**1.1%**	**257**	**1.1%**	**23 259**	**99.0%**	**23 466**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	953	7.2%	896	6.8%	992	7.5%	10 350	78.4%	13 193	32.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 333	6.0%	393	1.9%	512	2.4%	18 809	89.7%	21 048	51.6%
Auditor-General	247	3.8%	144	2.3%	606	9.5%	5 523	84.7%	6 520	16.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 456**	**6.0%**	**1 433**	**3.5%**	**2 110**	**5.2%**	**34 782**	**85.3%**	**40 761**	**100.0%**

Contact Details

Municipal Manager	Mr Terre Nkola	049-836 0021
Financial Manager	Ms Delphine Sauls	049-836 0025

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MAKANA (EC104)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**427 637**	**440 053**	**122 455**	**28.6%**	**97 603**	**22.8%**	**55 668**	**12.7%**	**117 639**	**26.7%**	**393 365**	**89.4%**	**72 676**	**113.8%**	**61.9%**
Property rates	52 895	-	24 194	45.9%	10 153	19.2%	4 048	-	9 697	-	48 094	-	3 791	98.15	73.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	168 727	191 666	34 228	20.3%	56 360	33.4%	11 732	6.1%	39 532	20.7%	141 848	74.0%	27 011	112.6%	6.8%
Service charges - water revenue	54 900	73 191	13 410	24.4%	(9 394)	(16.8%)	24 634	47.4%	37 270	51.0%	76 564	104.6%	14 304	98.4%	160.6%
Service charges - sanitation revenue	26 016	27 216	9 617	37.0%	3 256	12.5%	1 084	2.9%	3 268	8.6%	17 165	46.1%	3 624	78.4%	(11.0%)
Service charges - refuse revenue	16 915	18 040	1 732	10.1%	1 756	10.4%	582	3.1%	1 873	9.7%	6 016	31.1%	2 402	74.7%	(21.9%)
Service charges - other	-	-	16	-	3	-	3	-	(166)	-	(143)	-	13	-	(1 431.2%)
Rental of facilities and equipment	2 176	-	388	17.8%	280	9.6%	116	-	259	-	1 033	-	341	21.2%	(9%)
Interest earned - external investments	600	-	3 243	648.6%	4 385	877.0%	1 880	-	5 039	-	14 547	-	3 726	13 212.3%	35.2%
Interest earned - outstanding debtors	11 360	-	-	-	-	-	-	-	-	-	-	-	3 545	26.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 084	-	22	2.0%	7	0%	1	-	18	-	48	-	15	6.8%	22.8%
Licences and permits	3 448	-	600	17.4%	235	6.8%	150	-	827	-	1 811	-	643	13.0%	29.2%
Agency services	-	-	423	-	(658)	-	(28)	-	711	-	448	-	766	-	(6.5%)
Transfers recognised - operational	84 020	-	33 327	39.3%	29 224	34.4%	453	-	20 168	-	83 091	-	831	440.2%	2 326.0%
Other own revenue	9 896	119 294	1 296	13.0%	1 918	19.4%	667	.8%	(1 532)	(.9%)	2 327	2.0%	823	26.5%	(234.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**427 636**	**437 920**	**62 513**	**14.6%**	**80 972**	**20.8%**	**75 089**	**17.1%**	**123 044**	**28.3%**	**350 418**	**80.0%**	**77 214**	**83.7%**	**60.4%**
Employee related costs	126 773	-	34 001	26.8%	39 686	31.3%	34 284	-	33 011	-	141 292	-	33 508	97.1%	4.0%
Remuneration of councillors	8 733	-	2 000	21.1%	2 160	22.5%	2 083	-	2 314	-	8 558	-	2 117	97.3%	9.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 002	-	5 427	17.9%	5 427	17.9%	5 427	-	4 340	-	21 227	-	5 427	69.2%	(22.9%)
Finance charges	478	-	1 841	385.2%	2 594	(442.8%)	227	-	3 682	-	8 344	-	1 444	-	155.8%
Bulk purchases	87 574	-	15 439	17.6%	4 607	5.6%	12 319	-	49 022	-	82 717	-	19 615	96.2%	214.9%
Other Materials	1 600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 134	-	1 775	20.3%	2 043	23.4%	2 218	-	1 918	-	7 953	-	716	26.2%	168.2%
Transfers and grants	48 897	-	(172)	(.4%)	1 833	3.7%	3 032	-	466	-	4 957	-	4 682	39.7%	(91.2%)
Other expenditure	112 027	437 920	1 901	1.7%	20 956	26.8%	16 702	3.4%	28 936	6.6%	70 747	17.2%	14 693	70.2%	93.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(0)**	**2 133**	**59 942**		**8 631**		**(19 421)**		**(6 205)**		**42 947**		**(4 538)**		
Transfers recognised - capital	-	-	-	-	-	-	332	-	1 160	-	1 491	-	-	35	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(0)**	**2 133**	**59 942**		**8 631**		**(19 088)**		**(5 045)**		**44 438**		**(4 538)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(0)**	**2 133**	**59 942**		**8 631**		**(19 088)**		**(5 045)**		**44 438**		**(4 538)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(0)**	**2 133**	**59 942**		**8 631**		**(19 088)**		**(5 045)**		**44 438**		**(4 538)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(0)**	**2 133**	**59 942**		**8 631**		**(19 088)**		**(5 045)**		**44 438**		**(4 538)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**191 855**	**62 942**	**6 833**	**3.6%**	**12 429**	**6.5%**	**7 288**	**11.6%**	**5 611**	**8.9%**	**32 161**	**51.1%**	**20 685**	**18.6%**	**(72.9%)**
National Government	108 780	59 940	6 813	6.3%	6 047	5.6%	2 937	5.2%	5 383	9.4%	21 180	37.2%	19 154	17.1%	(71.9%)
Provincial Government	500	500	-	-	-	-	-	-	28	2.8%	28	2.8%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	618	-	(100.0%)
Other transfers and grants	10 000	-	-	-	-	-	-	-	-	-	-	-	913	7.7%	(100.0%)
Transfers recognised - capital	**119 776**	**57 936**	**6 813**	**5.7%**	**6 047**	**5.4%**	**2 937**	**5.1%**	**5 388**	**9.3%**	**21 186**	**36.6%**	**20 623**	**16.9%**	**(73.7%)**
Borrowing	-	-	-	-	6 382	-	4 351	-	-	-	10 733	-	-	-	-
Internally generated funds	12 079	5 006	20	.2%	-	-	-	-	222	4.4%	242	4.8%	581	6.0%	61.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**191 855**	**62 942**	**6 833**	**3.6%**	**12 429**	**6.5%**	**7 288**	**11.6%**	**5 611**	**8.9%**	**32 161**	**51.1%**	**20 685**	**18.6%**	**(72.8%)**
Governance and Administration	**1 168**	**1 168**	**141**	**12.1%**	**1 178**	**62.7%**	**168**	**49.4%**	**-**	**-**	**1 546**	**177.9%**	**439**	**89.9%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	162	-	(100.0%)
Corporate Services	1 200	1 150	341	28.4%	1 136	94.7%	168	49.4%	-	-	2 046	177.9%	8	76.2%	(100.0%)
Community and Public Safety	**14 160**	**4 160**	**709**	**4.9%**	**154**	**1.0%**	**845**	**61.9%**	**1 045**	**164.6%**	**2 751**	**452.7%**	**436**	**4.1%**	**113.1%**
Community & Social Services	2 891	966	446	11.3%	162	4.2%	(143)	(14.2%)	62	6.2%	521	52.4%	-	-	(100.0%)
Sport And Recreation	10 409	344	266	2.5%	396	3.7%	988	313.2%	3 980	1 382.1%	5 630	1 912.2%	436	7.3%	322.2%
Public Safety	-	-	-	-	4	-	-	-	-	-	4	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 682**	**1 201**	**4 582**	**31.3%**	**6 201**	**42.2%**	**3 271**	**272.4%**	**(323)**	**(26.9%)**	**13 742**	**1 144.2%**	**11 986**	**100.9%**	**(102.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	148	-	(100.0%)
Road Transport	14 682	1 201	4 582	31.3%	6 201	42.2%	3 271	272.4%	(323)	(26.9%)	13 742	1 144.2%	11 838	104.6%	(102.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**161 674**	**59 231**	**1 196**	**.7%**	**4 538**	**2.8%**	**2 632**	**4.4%**	**1 972**	**3.3%**	**10 338**	**17.4%**	**7 821**	**11.2%**	**(74.8%)**
Electricity	7 674	3 114	346	4.5%	16	.2%	-	-	687	13.8%	1 062	20.8%	2 713	44.1%	(74.2%)
Water	15 000	26 000	1	-	513	3.4%	451	1.9%	1 149	4.4%	2 115	8.1%	2 159	68.4%	453.1%
Waste Water Management	139 000	28 117	847	.6%	4 007	2.9%	2 174	7.7%	136	.5%	7 164	25.4%	1 948	3.2%	(93.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**539 836**	**342 128**	**122 282**	**22.7%**	**97 693**	**18.1%**	**46 659**	**13.5%**	**118 824**	**34.7%**	**384 768**	**112.5%**	**88 484**	**92.0%**	**34.3%**
Property rates, penalties and collection charges	44 730	40 518	24 184	54.0%	10 155	22.7%	17 229	42.5%	9 897	24.4%	61 465	151.7%	2 726	29.2%	263.1%
Service charges	202 167	299 731	59 848	29.6%	92 153	45.6%	39 916	16.1%	91 712	39.9%	313 629	183.0%	41 917	165.4%	99.8%
Other revenue	4 121	702	2 938	46.3%	1 486	34.6%	2 002	391.3%	622	168.7%	7 210	973.6%	34 425	66.8%	497.9%
Government - operating	84 633	84 633	33 357	39.3%	29 224	34.4%	452	3%	33 166	23.7%	63 201	99.6%	631	627.4%	2306.6%
Government - capital	194 185	194 185					4 060	2.6%	71 428	68.8%	75 488	89.8%			100.0%
Interest	11 800	7 592	3 345	37.3%	4 385	36.6%	4 662	66.3%	5 000	66.2%	17 393	237.9%	2 805	-	26.8%
Dividends															
Payments	**(393 774)**	**(327 678)**	**(32 897)**	**11.2%**	**(94 539)**	**28.8%**	**(69 764)**	**29.4%**	**(119 975)**	**35.3%**	**(305 515)**	**90.4%**	**(40 262)**	**70.5%**	**195.9%**
Suppliers and employees	(343 094)	(259 716)	(31 228)	12.8%	(80 419)	23.1%	(66 439)	25.6%	(114 558)	44.2%	(292 013)	112.8%	(38 712)	74.3%	197.0%

Finance charges	(1 713)	(1 713)	(1 841)	107.5%	(2 594)	151.4%	(227)	13.2%	(2 483)	214.9%	(8 344)	487.1%	(58)	39.2%	6 079.4%
Transfers and grants	(68 067)	(70 208)	173	(.4%)	(1 822)	2.7%	(3 029)	2.7%	(466)	3%	(4 697)	5.4%	(1 488)		(72.9%)
Net Cash from/(used) Operating Activities	**246 592**	**5 542**	**89 285**	**36.2%**	**12 764**	**5.2%**	**(22 645)**	**(449.1%)**	**(255)**	**(2.8%)**	**79 233**	**1 571.9%**	**48 222**	**(298.7%)**	**(100.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	**(64)**	-	**64 637**	-	**64 573**	-	**780**	**1 422.0%**	**8 169.1%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(2 114)	(2 156.3%)	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	64 636	-	64 636	-	(1 667)	-	(3 677.3%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	(64)	-	1	-	629	-	4 581	2 549.4%	(100.0%)
Payments	**(191 937)**	**(6 857)**	**164**	**(.1%)**	**(12 428)**	**6.5%**	**(1 497)**	**21.8%**	**33 879**	**(494.1%)**	**20 116**	**(293.4%)**	**(12 447)**	**(595.9%)**	**(372.2%)**
Capital assets	(191 937)	(6 857)	164	(.1%)	(12 428)	6.5%	(1 497)	21.8%	33 879	(494.1%)	20 116	(293.4%)	(12 447)	(595.9%)	(372.2%)
Net Cash from/(used) Investing Activities	**(191 937)**	**(6 857)**	**164**	**(.1%)**	**(12 428)**	**6.5%**	**(1 562)**	**22.8%**	**98 516**	**(1 436.7%)**	**84 689**	**(1 235.1%)**	**(11 668)**	**(682.8%)**	**(644.4%)**
Cash Flow from Financing Activities															
Receipts	-	-	**64**	-	**58**	-	**(63)**	-	**61**	-	**59**	-	**(8)**	-	**(881.1%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	(8)	-	(100.0%)
Borrowing long-term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	64	-	58	-	(63)	-	61	-	59	-	(66)	-	(191.8%)
Payments	**(2 592)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(2 592)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(2 592)**	-	**64**	**(2.6%)**	**58**	**(2.3%)**	**(63)**	-	**61**	-	**59**	-	**(8)**	**(1.3%)**	**(881.1%)**
Net Increase/(Decrease) in cash held	**51 725**	**(1 015)**	**89 513**	**173.2%**	**393**	**.8%**	**(24 300)**	**1 338.7%**	**98 326**	**(5 416.8%)**	**164 031**	**(9 036.5%)**	**36 547**	**(394.9%)**	**169.9%**
Cash/cash equivalents at the year begin:	9 823	9 930	5 787	58.9%	50 398	870.2%	50 792	1 384.2%	71 490	1 933.1%	5 787	8.6%	61 104		15.8%
Cash/cash equivalents at the year end:	**61 548**	**8 915**	**95 300**	**155.8%**	**50 790**	**1 554%**	**71 490**	**1 469.3%**	**169 817**	**3 336.6%**	**169 817**	**3 336.6%**	**98 591**	**(402.9%)**	**73.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	(6 109)	(130.0%)	3 176	46.3%	2 857	40.0%	16 174	145.0%	7 910	4.3%	-	-	-	-
Trade and Other Receivables from Exchange Transac	19 548	32.3%	6 621	35.7%	4 349	13.6%	16 731	23.5%	33 600	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	(2 838)	(4.4%)	3 822	19.4%	2 852	7.7%	32 464	87.4%	37 141	23.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	(18)	103.3%	-	-	-	-	-	(3.0%)	(18)	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	(6 233)	347.3%	498	(10.0%)	445	(12.0%)	3 868	(10.7%)	(3 026)	(2.1%)	-	-	-	-
Receivables from Exchange Transactions - Property R	(535)	(46.6%)	85	12.8%	79	12.0%	807	122.1%	661	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	66 872	100.0%	66 872	32.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(885)	(48.2%)	236	14.7%	10	.7%	1 613	122.7%	1 411	.9%	-	-	-	-
Total By Income Source	**(10 061)**	**(6.2%)**	**14 443**	**8.9%**	**10 538**	**6.5%**	**146 883**	**90.8%**	**161 802**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 897	43.2%	636	9.5%	175	1.9%	4 449	48.1%	9 227	5.7%	-	-	-	-
Commercial	(1 594)	(6.6%)	4 166	17.3%	4 231	11.7%	29 667	80.0%	36 130	22.3%	-	-	-	-
Households	(7 164)	(12.6%)	7 158	8.7%	4 229	11.7%	29 422	84.2%	33 645	20.8%	-	-	-	-
Other	(1 201)	(3.6%)	1 182	3.3%	1 904	3.8%	33 113	97.5%	33 997	23.9%	-	-	-	-
Total By Customer Group	**(10 061)**	**(6.2%)**	**14 443**	**8.9%**	**10 538**	**6.5%**	**146 883**	**90.8%**	**161 803**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	4 598	10.8%	9 333	19.2%	38 316	70.1%	43 239	43.2%
Bulk Water	-	-	-	-	-	-	6 452	100.0%	6 452	6.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 166	3.3%	5 491	15.6%	8 646	23.7%	19 646	53.4%	35 250	34.8%
Auditor-General	-	-	304	1.9%	480	3.0%	15 584	95.2%	16 369	16.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 166**	**1.2%**	**10 393**	**10.2%**	**17 894**	**17.6%**	**71 998**	**71.0%**	**101 320**	**100.0%**

Contact Details

Municipal Manager	Ms Rams Mashing	060-6324121
Financial Manager	Mr Markus Clouse	060-632-6298

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NDLAMBE (EC105)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	YeI Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Ytfd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**390 609**	**334 222**	**91 986**	**23.6%**	**81 852**	**21.0%**	**69 069**	**19.8%**	**43 339**	**13.0%**	**283 236**	**84.7%**	**42 871**	**131.6%**	**1.1%**
Property rates	93 797	93 310	22 585	24.1%	20 938	21.4%	16 998	17.8%	16 921	17.8%	76 845	80.2%	15 316	109.3%	10.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	59 717	59 717	14 677	24.6%	14 525	24.3%	12 664	21.2%	11 448	19.2%	53 033	89.6%	12 086	97.7%	(5.3%)
Service charges - water revenue	34 556	34 556	7 835	22.6%	8 478	24.5%	6 684	19.3%	5 113	15.0%	28 384	77.2%	3 977	68.8%	28.5%
Service charges - sanitation revenue	18 441	18 441	4 678	25.4%	4 683	25.4%	(1 521)	(8.1%)	744	4.1%	8 424	46.8%	(4 073)	44.8%	(118.3%)
Service charges - refuse revenue	17 772	20 736	5 479	30.8%	4 338	24.4%	(599)	(2.9%)	668	3.9%	10 919	48.2%	(2 423)	63.3%	(127.5%)
Service charges - other	4 348	636	38	0%	276	6.4%	302	47.5%	380	68.5%	980	166.2%	341	110.9%	38.1%
Rental of facilities and equipment	1 335	4 284	999	80.3%	194	10.8%	610	14.4%	260	6.7%	2 019	49.6%	166	62.4%	72.5%
Interest earned - external investments	593	593	1 985	334.8%	498	84.0%	146	24.5%	1 091	168.8%	2 430	612.0%	630	291.1%	20.7%
Interest earned - outstanding debtors	6 367	6 367	-	-	1 662	26.1%	1 658	26.0%	1 621	20.5%	4 941	77.6%	1 016	73.7%	6.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	714	714	171	24.0%	86	12.1%	123	17.2%	82	11.5%	462	64.7%	214	89.1%	(61.7%)
Licences and permits	2 414	4 618	936	38.8%	466	19.3%	542	12.0%	534	11.2%	2 447	54.3%	484	107.8%	4.0%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	70 822	82 672	28 502	37.7%	23 174	30.6%	29 664	36.2%	822	1.0%	82 022	100.6%	1 732	-	(52.5%)
Other own revenue	74 191	6 330	3 939	5.3%	3 390	4.6%	78	1.2%	3 338	52.7%	10 945	172.9%	13 183	1 648.3%	(74.7%)
Gains on disposal of PPE	563	343	166	27.8%	33	6.1%	69	20%	73	21%	339	39.6%	19	9.0%	463.2%
Operating Expenditure	**327 187**	**333 310**	**68 164**	**20.2%**	**81 659**	**25.0%**	**73 052**	**21.9%**	**98 678**	**29.6%**	**319 552**	**95.9%**	**97 718**	**166.0%**	**1.0%**
Employee related costs	104 096	107 866	23 556	22.6%	29 350	28.2%	25 689	24.0%	24 455	22.7%	103 050	95.7%	7 598	84.2%	222.2%
Remuneration of councillors	3 612	3 664	1 414	39.1%	943	26.1%	1 110	63.8%	3 474	38.3%	10 943	163.8%	225	57.7%	(1 445.8%)
Debt impairment	2 309	16 581	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 914	4 914	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 004	2 754	273	10.7%	743	27.0%	234	9.2%	1 270	46.1%	-	13.8%	(103.0%)		
Bulk purchases	49 705	49 606	13 964	28.0%	8 974	12.0%	4 621	9.0%	5 267	10.6%	28 793	58.0%	2 121	55.4%	147.1%
Other Materials	-	-	-	-	1 190	-	642	-	-	-	1 833	-	582	-	(103.0%)
Contracted services	15 604	15 488	-	-	3 591	23.0%	2 664	17.2%	-	-	6 254	40.4%	198	91.7%	(103.0%)
Transfers and grants	3 005	600	2 868	81.8%	12 391	353.0%	(5 696)	(941.2%)	(3 760)	(625.3%)	5 803	952.7%	30 873	12 163.8%	(113.0%)
Other expenditure	140 391	129 124	24 302	17.3%	27 940	19.9%	39 202	30.4%	69 910	53.4%	162 024	124.3%	31 591	215.7%	33.8%
Loss on disposal of PPE	165	165	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**62 822**	**911**	**23 821**		**192**		**(7 000)**		**(55 340)**		**(36 329)**		**(54 847)**		
Transfers recognised - capital	10 668	31 642	4 845	45.4%	10 264	96.2%	11 025	34.8%	8 582	20.8%	32 717	103.4%	10 305	122.4%	(36.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**73 491**	**32 553**	**30 667**		**10 456**		**4 023**		**(46 758)**		**(3 613)**		**(44 543)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**73 491**	**32 553**	**30 667**		**10 456**		**4 023**		**(46 758)**		**(3 613)**		**(44 543)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**73 491**	**32 553**	**30 667**		**10 456**		**4 023**		**(46 758)**		**(3 613)**		**(44 543)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**73 491**	**32 553**	**30 667**		**10 456**		**4 023**		**(46 758)**		**(3 613)**		**(44 543)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	YeI Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Ytfd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**36 737**	**36 737**	**5 623**	**15.3%**	**13 537**	**36.8%**	**6 323**	**17.2%**	**5 014**	**13.6%**	**30 500**	**83.0%**	**7 848**	**108.4%**	**(36.1%)**
National Government	30 840	30 840	4 750	15.4%	4 074	13.2%	2 751	8.9%	3 975	12.9%	15 550	50.4%	6 432	79.6%	(38.2%)
Provincial Government	5 000	5 000	-	-	9 137	213.3%	1 936	10.8%	-	-	11 073	324.1%	-	312.5%	-
District Municipality	-	-	874	-	997	-	1 833	-	9	-	3 714	-	497	-	(98.2%)
Other transfers and grants	-	-	-	-	5 199	-	1 803	-	-	-	6 440	-	-	-	-
Transfers recognised - capital	**31 840**	**31 840**	**5 623**	**17.7%**	**13 312**	**41.8%**	**6 030**	**18.9%**	**3 984**	**12.5%**	**28 949**	**90.9%**	**6 928**	**103.1%**	**(42.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 897	4 897	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	225	-	293	-	1 031	-	1 551	-	919	-	12.1%
Capital Expenditure Standard Classification	**36 737**	**36 737**	**5 623**	**15.3%**	**13 537**	**36.8%**	**6 323**	**17.2%**	**5 014**	**13.6%**	**30 500**	**83.0%**	**7 848**	**108.4%**	**(36.1%)**
Governance and Administration	**417**	**695**	**-**	**-**	**14**	**3.4%**	**468**	**78.9%**	**34**	**5.8%**	**514**	**81.9%**	**139**	**87.1%**	**(68.9%)**
Executive & Council	-	3	-	-	3	-	-	-	0	1964.6%	11	3766%	4	14.4%	7.8%
Budget & Treasury Office	417	690	-	-	11	2.6%	468	71.2%	10	2.7%	518	78.0%	6	78.2%	3300.8%
Corporate Services	-	-	-	-	14	-	-	-	-	-	14	-	129	89.4%	(100.0%)
Community and Public Safety	**4 157**	**4 757**	**6**	**0%**	**439**	**8.3%**	**643**	**14.6%**	**470**	**10.3%**	**1 617**	**68.3%**	**168**	**61% 1%**	**33.7%**
Community & Social Services	4 127	1 327	-	-	439	6.0%	67	5.0%	160	13.0%	756	33.0%	355	48.2%	(49.2%)
Sport And Recreation	-	6	-	-	-	-	549	-	-	-	549	-	35	-	(100.0%)
Public Safety	460	460	-	-	46	10.1%	-	-	280	63.1%	326	73.1%	33	21.3%	(1547.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 780**	**9 047**	**-**	**-**	**5 624**	**295.5%**	**1 311**	**14.5%**	**1 026**	**20.2%**	**8 159**	**90.2%**	**636**	**365.2%**	**199.8%**
Planning and Development	1 780	7 170	-	-	4 736	266.0%	912	12.7%	1 004	22.9%	7 370	101.2%	165	980.0%	748.8%
Road Transport	1 000	1 873	-	-	288	28.8%	399	21.3%	22	10.7%	809	47.8%	16	103.7%	9402.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	455	8 004.9%	(100.0%)
Trading Services	**25 783**	**25 203**	**5 618**	**21.8%**	**7 927**	**30.8%**	**3 913**	**15.5%**	**2 695**	**10.7%**	**20 156**	**80.0%**	**6 782**	**92.9%**	**(59.8%)**
Electricity	200	200	-	-	-	-	-	-	-	-	-	-	916	-	(100.0%)
Water	11 525	10 967	3 736	32.4%	6 984	60.7%	2 720	24.8%	1 798	16.4%	15 138	138.0%	2 778	72.1%	(35.3%)
Waste Water Management	14 058	14 036	1 882	13.4%	1 038	7.4%	1 193	8.5%	896	6.4%	5 009	35.7%	2 614	622.2%	(65.7%)
Waste Management	-	-	-	-	17	-	-	-	-	-	17	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**363 978**	**365 321**	**116 302**	**32.5%**	**119 393**	**32.8%**	**121 443**	**33.2%**	**75 458**	**20.7%**	**434 596**	**119.0%**	**88 887**	**140.9%**	**(15.0%)**
Property rates, penalties and collection charges	93 797	95 310	19 028	20.3%	18 082	19.3%	18 080	19.0%	18 767	19.7%	73 956	77.6%	19 874	121.0%	(5.6%)
Service charges	134 858	133 476	39 248	16.8%	35 165	16.7%	39 262	31.2%	39 666	19.9%	163 762	79.0%	9 554	81.4%	173.1%
Other revenue	16 225	16 662	5 602	52.7%	16 132	98.0%	16 142	64.0%	9 642	62.1%	44 247	260.1%	4 194		129.8%
Government - operating	70 622	82 612	49 938	85.8%	35 278	49.5%	41 913	51.1%	17 703	21.8%	141 584	172.4%	11 752	69.1%	609.8%
Government - capital	36 477	21 662	17 868	48.7%	24 797	67.7%	23 510	107.9%	3 650	9.8%	69 825	214.9%	10 000	28.3%	(63.5%)
Interest	6 000	6 000	617	10.3%	939	15.6%	534	7.2%	30	2.1%	2 121	35.4%	1 035	73.8%	(97.0%)
Dividends															
Payments	**(326 343)**	**(329 259)**	**(79 993)**	**25.0%**	**(138 662)**	**46.8%**	**(100 609)**	**32.5%**	**(72 298)**	**22.0%**	**(389 969)**	**118.8%**	**(76 321)**	**316.7%**	**(5.3%)**
Suppliers and employees	(317 594)	(324 259)	(77 124)	24.3%	(138 401)	43.6%	(100 609)	31.1%	(72 238)	21.7%	(376 844)	116.1%	(68 637)	304.2%	(21.2%)

Finance charges	(2 594)	(2 714)	-	-	(273)	-10.1%	(743)	27.0%	(204)	9.2%	(1 215)	46.1%	(281)	53.5%	(9.7%)
Transfers and grants	800	(1 000)	(1 000)	-125.1%	(1 100)	340.6%	(5 126)	412.8%	(1 804)	527.1%	(11 669)	1 111.0%	12 669	-	(1 425%)
Net Cash from/(used) Operating Activities	**43 635**	**37 051**	**38 209**	**87.8%**	**(11 466)**	**(24.3%)**	**14 634**	**33.5%**	**3 102**	**8.5%**	**44 636**	**120.3%**	**12 466**	**34.4%**	**(74.7%)**
Cash Flow from Investing Activities															
Receipts	**545**	**720**	**123**	**22.6%**	**11**	**2.0%**	**5**	**.7%**	**-**	**-**	**139**	**19.1%**	**19**	**22.0%**	**(100.0%)**
Proceeds on disposal of PPE	545	706	123	22.6%	11	2.0%	5	.7%	-	-	139	19.6%	19	22.0%	(100.0%)
Decrease in non-current debtors	-	14	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(74 017)**	**(37 648)**	**(5 657)**	**7.6%**	**(10 537)**	**18.3%**	**(6 320)**	**16.8%**	**(5 016)**	**13.3%**	**(30 533)**	**81.1%**	**(7 648)**	**82.2%**	**(36.1%)**
Capital assets	(74 017)	(37 648)	(5 657)	7.6%	(10 537)	18.3%	(6 320)	16.8%	(5 016)	13.3%	(30 533)	81.1%	(7 648)	82.2%	(36.1%)
Net Cash from/(used) Investing Activities	**(73 474)**	**(36 932)**	**(5 534)**	**7.5%**	**(10 526)**	**18.4%**	**(6 320)**	**17.1%**	**(5 016)**	**13.6%**	**(30 395)**	**82.3%**	**(7 629)**	**82.5%**	**(35.9%)**
Cash Flow from Financing Activities															
Receipts	**1 725**	**-**	**32**	**1.9%**	**35**	**2.0%**	**32**	**-**	**41**	**-**	**140**	**-**	**28**	**3.3%**	**107.4%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 725	-	32	1.9%	35	2.0%	32	-	41	-	140	-	28	3.3%	107.4%
Payments	**-**	**-**	**(1 954)**	**-**	**(150)**	**-**	**(1 501)**	**-**	**-**	**-**	**(4 549)**	**-**	**(475)**	**(10.5%)**	**(100.0%)**
Repayment of borrowing	-	-	(1 954)	-	(150)	-	(1 501)	-	-	-	(4 549)	-	(475)	(10.5%)	(100.0%)
Net Cash from/(used) Financing Activities	**1 725**	**-**	**(1 922)**	**(107.4%)**	**(148)**	**(8.7%)**	**(1 949)**	**-**	**41**	**-**	**(4 409)**	**-**	**(453)**	**241.7%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(28 113)**	**170**	**30 923**	**(110.0%)**	**(22 144)**	**88.4%**	**6 365**	**3 747.5%**	**(1 911)**	**(1 066.3%)**	**10 333**	**6 083.5%**	**4 282**	**15.8%**	**(162.1%)**
Cash/cash equivalents at the year begin:	134 122	-	(16 000)	(119.9%)	14 922	9.7%	(16 224)	-	(3 689)	-	(16 000)	-	8 068	(49.9%)	(100.0%)
Cash/cash equivalents at the year end:	**106 009**	**170**	**14 923**	**11.8%**	**(10 224)**	**(9.1%)**	**(9 858)**	**(2 272.2%)**	**(5 601)**	**(3 358.5%)**	**(5 667)**	**(3 358.5%)**	**10 068**	**6.7%**	**(103.1%)**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	(1 822)	-8.0%	2 327	10.3%	1 442	7.7%	16 061	68.1%	19 863	39.2%	-	-	-	-
Receivables from Exchange Transactions - Electricity	(662)	-3.0%	2 966	34.2%	1 166	10.2%	9 756	68.3%	11 667	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	(709)	-3.2%	2 547	33.1%	2 222	9.2%	16 972	70.8%	23 972	25.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	(699)	-3.2%	674	7.3%	424	4.6%	8 729	93.7%	9 316	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	(256)	-4.2%	883	9.7%	464	5.2%	7 964	89.4%	8 932	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	10 794	100.0%	10 794	11.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 356)	-13.6%	479	4.8%	288	2.9%	11 001	125.7%	9 481	10.2%	-	-	-	-
Total By Income Source	**(6 712)**	**-7.2%**	**13 896**	**14.9%**	**6 021**	**6.5%**	**79 777**	**85.8%**	**92 961**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(519)	-130.6%	136	7.3%	149	8.0%	2 140	115.0%	1 827	2.0%	-	-	-	-
Commercial	(122)	-5.2%	854	46.3%	284	15.6%	853	47.4%	1 838	2.1%	-	-	-	-
Households	(6 071)	-6.8%	12 906	16.3%	5 488	6.2%	76 629	86.1%	89 161	96.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**(6 712)**	**-7.2%**	**13 896**	**14.9%**	**6 021**	**6.5%**	**79 777**	**85.8%**	**92 961**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Dass		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	5 961	100.0%	-	-	-	-	-	-	5 961	43.6%
Bulk Water	668	100.0%	-	-	-	-	-	-	668	4.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	653	100.0%	-	-	-	-	-	-	653	4.8%
Auditor-General	347	100.0%	-	-	-	-	-	-	347	2.5%
Other	6 148	100.0%	-	-	-	-	-	-	6 148	44.9%
Total	**13 797**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**13 797**	**100.0%**

Contact Details

Municipal Manager	R Dumedeni	060 624 1140
Financial Manager	Howard Dredge	060 624 1140

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SUNDAYS RIVER VALLEY (EC106)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**142 362**	**133 977**	**25 947**	**18.2%**	**9 217**	**6.5%**	**39 566**	**29.4%**	**19 140**	**14.1%**	**92 871**	**68.3%**	**29 664**	**81.2%**	**(35.5%)**
Property rates	12 781	30 836	-	-	3 345	26.2%	5 140	14.3%	5 200	14.7%	13 741	38.2%	5 482	201.2%	(4.1%)
Property rates - penalties and collection charges	-	-	-	-	89	-	-	-	68	-	68	-	-	-	-
Service charges - electricity revenue	20 868	7 034	-	-	612	3.0%	4 697	66.8%	2 472	35.2%	7 784	110.7%	4 796	74.8%	(48.5%)
Service charges - water revenue	7 624	5 668	-	-	574	7.5%	6 091	111.0%	3 350	59.1%	10 020	176.8%	7 172	242.3%	(53.3%)
Service charges - sanitation revenue	2 061	2 708	-	-	460	22.1%	816	29.7%	1 036	37.5%	2 314	83.9%	1 913	123.2%	2.2%
Service charges - refuse revenue	4 606	5 342	-	-	876	19.1%	1 552	29.0%	1 960	36.2%	4 388	82.4%	1 606	111.3%	2.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	3	-	(100.0%)
Rental of facilities and equipment	121	26	7	5.7%	4	3.1%	0	21.0%	3	12.7%	14	76.2%	33	111.4%	(90.1%)
Interest earned - external investments	166	1 439	92	29.8%	113	68.0%	309	21.5%	384	26.3%	895	68.4%	398	816.1%	76.7%
Interest earned - outstanding debtors	7 111	2 284	-	-	-	-	-	-	-	-	-	-	1 196	78.3%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	699	4 638	891	146.3%	187	30.7%	150	3.9%	127	3.2%	1 362	29.7%	90	57.4%	42.6%
Licences and permits	1 332	1 638	117	9.0%	132	110.5%	461	28.2%	460	28.6%	1 210	74.4%	474	27.5%	1.8%
Agency services	1 363	1 711	89	6.4%	230	16.6%	582	34.6%	519	30.3%	1 421	83.5%	468	155.4%	12.9%
Transfers recognised - operational	61 809	61 160	23 424	37.9%	1 676	2.7%	19 553	23.8%	2 033	3.3%	41 686	68.1%	4 442	12.2%	(54.2%)
Other own revenue	23 676	6 832	1 363	6.0%	938	4.1%	3 687	64.1%	1 564	23.0%	7 552	111.1%	2 520	58.4%	(38.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**159 218**	**280 415**	**39 294**	**24.7%**	**23 693**	**14.9%**	**32 245**	**16.1%**	**33 451**	**16.7%**	**128 682**	**64.2%**	**29 132**	**70.4%**	**14.8%**
Employee related costs	47 294	47 326	11 556	24.4%	7 940	16.8%	11 406	24.1%	11 414	24.1%	42 315	89.4%	9 993	83.9%	14.2%
Remuneration of councillors	5 301	5 953	2 322	100.4%	894	16.9%	1 652	31.1%	1 586	26.6%	6 454	162.2%	1 317	100.4%	21.2%
Debt impairment	18 873	29 499	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	17 000	44 838	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 024	3 024	168	15.9%	422	40.1%	284	9.4%	135	4.5%	1 009	33.4%	33	32.7%	316.9%
Bulk purchases	19 047	19 047	9 710	51.0%	2 982	15.6%	5 312	27.9%	5 661	30.7%	23 838	125.2%	5 333	106.8%	10.3%
Other Materials	7 087	6 108	218	4.0%	2 498	35.2%	422	7.0%	1 466	23.8%	4 605	76.8%	588	75.6%	164.6%
Contracted services	1 901	2 027	3 537	181.3%	1 663	84.1%	1 647	46.7%	1 516	43.5%	8 362	236.0%	1 973	160.3%	(23.0%)
Transfers and grants	-	513	513	-	185	-	32	-	-	-	727	-	2 673	66.2%	(100.0%)
Other expenditure	41 101	41 100	8 188	19.9%	7 154	17.4%	11 258	27.4%	11 481	27.9%	38 082	92.6%	6 991	72.1%	64.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 856)**	**(64 439)**	**(13 347)**		**(14 476)**		**6 321**		**(14 310)**		**(35 812)**		**532**		
Transfers recognised - capital	23 625	26 120	16 587	70.2%	6 324	26.8%	4 500	17.2%	9 209	35.2%	36 619	140.2%	7 438	66.5%	23.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**6 769**	**(38 319)**	**3 240**		**(8 151)**		**10 821**		**(5 100)**		**804**		**7 969**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**6 769**	**(38 319)**	**3 240**		**(8 151)**		**10 821**		**(5 100)**		**804**		**7 969**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 769**	**(38 319)**	**3 240**		**(8 151)**		**10 821**		**(5 100)**		**804**		**7 969**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 769**	**(38 319)**	**3 240**		**(8 151)**		**10 821**		**(5 100)**		**804**		**7 969**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**45 085**	**33 848**	**11 626**	**25.8%**	**6 940**	**15.2%**	**5 234**	**15.5%**	**12 888**	**38.1%**	**36 588**	**108.1%**	**6 121**	**72.2%**	**110.5%**
National Government	23 628	26 120	11 059	46.8%	6 713	28.4%	3 816	14.6%	12 870	49.3%	34 457	131.9%	5 697	75.0%	152.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 628**	**26 120**	**11 059**	**46.8%**	**6 713**	**28.4%**	**3 816**	**14.6%**	**12 870**	**49.3%**	**34 457**	**131.9%**	**5 697**	**71.9%**	**152.5%**
Borrowing	-	-	568	-	-	-	-	-	-	-	568	-	-	-	-
Internally generated funds	21 445	7 728	2	-	227	1%	1 418	18.3%	18	2%	1 664	20.2%	1 023	73.7%	698.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**45 085**	**33 848**	**11 626**	**25.8%**	**6 940**	**15.2%**	**5 234**	**15.5%**	**12 888**	**38.1%**	**36 588**	**108.1%**	**6 121**	**72.2%**	**110.5%**
Governance and Administration	**11 626**	**6 166**	**146**	**1.1%**	**6**	**0%**	**1 461**	**18.9%**	**-**	**-**	**1 797**	**37.6%**	**621**	**11.3%**	**(100.0%)**
Executive & Council	13 483	2 000	-	-	-	-	664	33.2%	-	-	664	33.2%	31	9.7%	(100.0%)
Budget & Treasury Office	1 598	600	-	-	6	0%	472	78.5%	-	-	482	80.3%	590	74.3%	(100.0%)
Corporate Services	1 933	3 566	146	29.3%	-	-	16	7%	-	-	160	10.6%	52	9.8%	(100.0%)
Community and Public Safety	**1 501**	**4 547**	**106**	**8.9%**	**1 681**	**14.9%**	**817**	**18.7%**	**4 142**	**14.9%**	**4 742**	**107.9%**	**157**	**31.9%**	**768.9%**
Community & Social Services	1 897	-	-	-	12	7%	20	-	-	-	43	-	17	11.8%	(100.0%)
Sport And Recreation	2 604	4 247	106	16.9%	1 667	3.05%	807	19.0%	1 312	30.9%	4 891	115.2%	297	25.4%	322.9%
Public Safety	410	-	2	4%	4	1.0%	-	-	4	-	10	-	38	19.0%	(89.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 958**	**17 154**	**7 715**	**43.0%**	**4 291**	**23.4%**	**3 234**	**18.8%**	**5 751**	**33.4%**	**20 990**	**121.6%**	**303**	**19.3%**	**1 795.7%**
Planning and Development	2 200	1 440	-	-	92	4.2%	205	13.9%	-	-	298	20.7%	16	-	(100.0%)
Road Transport	15 754	15 714	7 715	49.0%	4 199	26.6%	3 029	19.1%	5 751	36.6%	20 674	130.6%	287	19.6%	1 901.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 195**	**6 119**	**2 838**	**67.6%**	**747**	**17.8%**	**-**	**-**	**5 021**	**95.1%**	**9 606**	**153.7%**	**4 523**	**274.4%**	**28.7%**
Electricity	556	412	1 350	190.1%	196	100.8%	-	-	5 467	1376.9%	7 013	1564.0%	1 136	59.0%	380.7%
Water	288	2 500	-	-	41	14.4%	-	-	-	-	41	1.7%	-	-	-
Waste Water Management	2 307	2 307	1 573	68.8%	-	-	-	-	554	4.8%	1 726	53.8%	2 387	691.9%	(90.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**137 406**	**226 044**	**69 368**	**50.5%**	**89 422**	**65.1%**	**59 114**	**26.2%**	**55 264**	**24.4%**	**273 169**	**120.8%**	**53 428**	**192.9%**	**3.5%**
Property rates, penalties and collection charges	14 213	10 058	290	2.0%	248	1.7%	7 199	71.6%	4 537	45.0%	12 2 9 3	121.9%	2 512	21.9%	80.4%
Service charges	10 277	19 664	9 4 4 8	92.1%	9 4 6 2	91.5%	9 664	49.6%	3 136	15.9%	22 6 5 0	111.0%	3 4 9 4	28.9%	20.6%
Other revenue	29 8 2 5	165 134	24 156	116.8%	32 457	250.5%	20 5 6 2	24.4%	49 5 1 2	44.3%	146 6 8 4	142.3%	46 5 2 5	407.9%	(3.3%)
Government - operating	61 6 3 9	61 0 3 8	29 9 16	48.4%	31 7 2 2	33.1%	14 1 2 2	23.0%	6 2 1	1.0%	63 2 6 1	103.2%	24	39 366.4%	2 487.9%
Government - capital	21 0 5 3	9 5 1 0	9 7 1 5	46.1%	14 0 3 1	146.3%	6 3 3 2	24.0%			24 0 7 8	253.2%			
Interest	2 5 2 1	2 5 2 2			1 4 5	3.5%	1 5 9	17.2%	3 4 4	13.3%	782	30.7%	1 9 3		16.4%
Dividends															
Payments	**(112 595)**	**(160 459)**	**(34 855)**	**48.5%**	**(82 651)**	**73.2%**	**(53 374)**	**28.6%**	**(41 508)**	**21.8%**	**(232 388)**	**122.1%**	**(40 516)**	**167.8%**	**(14.8%)**
Suppliers and employees	(112 787)	(159 159)	64 739	49.4%	(82 637)	74.1%	(53 119)	28.1%	(41 373)	21.9%	(231 347)	122.2%	(40 614)	177.8%	(11.6%)

Finance charges	(678)	(1 294)	(127)	39.3%	(624)	112.9%	(253)	19.7%	(135)	10.4%	(1 345)	163.7%	(24)	21.7%	331.3%
Transfers and grants	(1 764)	-	-	-	-	-	-	-	-	-	-	-	(1 729)	66.8%	(100.0%)
Net Cash from/(used) Operating Activities	**24 417**	**33 554**	**16 513**	**59.4%**	**8 571**	**26.9%**	**3 740**	**10.1%**	**13 758**	**28.7%**	**40 568**	**114.1%**	**4 844**	**3 894.3%**	**184.9%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 002)	(33 348)	(11 628)	25.8%	(8 705)	19.3%	(5 127)	15.4%	(14 625)	43.8%	(40 666)	120.2%	(3 293)	70.8%	176.1%
Capital assets	(45 002)	(33 348)	(11 628)	25.8%	(8 705)	19.3%	(5 127)	15.4%	(14 625)	43.8%	(40 666)	120.2%	(3 293)	70.8%	176.1%
Net Cash from/(used) Investing Activities	**(45 002)**	**(33 348)**	**(11 628)**	**25.8%**	**(8 705)**	**19.3%**	**(5 127)**	**15.4%**	**(14 625)**	**43.8%**	**(40 666)**	**120.2%**	**(3 293)**	**70.8%**	**176.1%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(250)	-	-	(750)	-	-	-	-	-	(750)	300.0%	-	54.8%	-
Repayment of borrowing	-	(250)	-	-	(750)	-	-	-	-	-	(750)	300.0%	-	54.8%	-
Net Cash from/(used) Financing Activities	**-**	**(250)**	**-**	**-**	**(750)**	**-**	**-**	**-**	**-**	**-**	**(750)**	**300.0%**	**-**	**54.8%**	**-**
Net Increase/(Decrease) in cash held	**(20 648)**	**1 956**	**2 886**	**(14.0%)**	**(2 884)**	**14.0%**	**613**	**31.3%**	**(865)**	**(44.2%)**	**(250)**	**(12.8%)**	**(452)**	**(1.0%)**	**91.6%**
Cash/cash equivalents at the year begin:	7 322	611	975	8.3%	3 498	47.7%	614	100.4%	1 227	200.7%	611	100.0%	1 616	13.8%	(24.2%)
Cash/cash equivalents at the year end:	(13 311)	2 567	3 498	(34.3%)	614	(4.6%)	1 227	47.8%	362	14.1%	362	14.1%	1 163	(3.3%)	(683.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 291	35.4%	938	39.8%	-	-	-	-	3 227	15.9%
Bulk Water	318	3.4%	416	7.3%	778	13.6%	4 564	79.6%	5 772	28.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 908	77.0%	337	8.9%	-	-	547	14.2%	3 841	19.0%
Auditor-General	204	4.8%	632	9.4%	510	7.5%	5 440	78.2%	6 946	35.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 711**	**29.0%**	**2 327**	**11.3%**	**1 288**	**6.0%**	**10 352**	**52.0%**	**19 687**	**100.0%**

Contact Details

Municipal Manager	Mr L M Ntyingyo	043 230 7701
Financial Manager	Mr Pierre Mostaerts	043 230 7756

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: BAVIAANS (EC107)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**56 775**	**56 721**	**22 657**	**39.9%**	**13 334**	**23.7%**	**14 297**	**25.2%**	**5 946**	**9.8%**	**55 833**	**98.4%**	**11 116**	**100.0%**	**(58.1%)**
Property rates	4 814	4 803	4 845	100.6%	(10)	(.2%)	(33)	(.7%)	(19)	(.4%)	4 783	99.1%	(38)	99.3%	(33.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	12 627	11 388	2 560	20.4%	2 714	21.5%	2 733	23.9%	2 582	22.7%	10 861	96.4%	3 243	98.8%	(20.4%)
Service charges - water revenue	4 339	4 216	899	20.5%	1 220	28.1%	1 264	30.0%	1 140	27.0%	4 513	107.0%	899	100.4%	26.8%
Service charges - sanitation revenue	2 779	2 731	607	22.7%	654	23.6%	622	22.8%	630	23.0%	2 662	94.1%	586	96.2%	8.6%
Service charges - refuse revenue	2 163	3 130	760	34.8%	760	34.8%	760	25.0%	761	25.0%	3 128	99.9%	688	98.9%	10.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	399	150	16	4.0%	64	20.8%	6	4.2%	10	6.2%	100	64.2%	3	80.4%	439.7%
Interest earned - external investments	121	60	12	10.0%	3	4.2%	5	21.3%	24	60.8%	93	155.0%	147	163.3%	(83.5%)
Interest earned - outstanding debtors	535	250	60	12.2%	56	11.1%	121	48.4%	112	44.8%	348	140.0%	126	155.2%	(13.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2	2	1	35.4%	-	-	1	25.0%	-	-	4	60.0%	-	40.0%	-
Licences and permits	822	822	177	21.3%	140	16.8%	72	11.9%	77	12.1%	466	73.8%	180	71.4%	(57.4%)
Agency services	768	680	179	22.1%	162	21.6%	153	15.1%	190	28.4%	824	91.2%	95	77.9%	111.5%
Transfers recognised - operational	28 833	28 944	12 003	42.8%	7 409	26.4%	8 661	30.2%	3	.0%	27 076	98.7%	3 115	101.3%	(99.9%)
Other own revenue	427	277	76	17.7%	76	17.8%	57	21.2%	27	10.1%	237	87.0%	96	178.9%	(68.1%)
Gains on disposal of PPE	-	50	-	-	38	-	-	-	-	-	38	97.9%	4	104.8%	(100.0%)
Operating Expenditure	**78 032**	**85 668**	**16 096**	**20.6%**	**22 205**	**28.7%**	**12 666**	**14.8%**	**13 247**	**15.4%**	**65 212**	**75.9%**	**14 735**	**74.6%**	**(10.1%)**
Employee related costs	24 666	24 600	5 447	22.1%	6 538	26.5%	4 999	20.0%	5 498	22.8%	22 670	90.8%	4 908	96.7%	12.0%
Remuneration of councillors	1 604	1 847	438	23.6%	438	23.6%	427	28.5%	438	22.7%	1 842	99.7%	516	99.8%	(15.1%)
Debt impairment	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	16 000	16 000	-	-	8 000	50.0%	-	-	-	-	8 000	49.0%	-	-	-
Finance charges	1 505	-	256	15.8%	235	16.0%	262	-	267	-	970	-	137	60.9%	94.9%
Bulk purchases	10 920	12 000	3 510	32.1%	2 282	21.6%	2 090	19.1%	2 469	20.6%	10 350	87.2%	1 994	98.4%	26.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	7 339	7 339	2 164	29.5%	1 334	18.2%	1 350	18.5%	1 394	19.0%	6 246	85.2%	1 658	100.2%	(25.0%)
Other expenditure	16 020	21 624	4 338	26.7%	4 368	26.9%	3 538	13.8%	2 981	13.5%	14 893	67.9%	3 421	96.2%	(45.2%)
Loss on disposal of PPE	-	-	-	-	-	-	166	-	80	-	286	-	-	-	(100.0%)
Surplus/(Deficit)	**(19 256)**	**(29 148)**	**6 562**		**(8 871)**		**1 631**		**(7 700)**		**(9 379)**		**(3 617)**		
Transfers recognised - capital	34 691	40 233	-	-	-	-	3 000	7.5%	-	-	3 000	7.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 793**	**11 194**	**6 562**		**(8 871)**		**4 631**		**(7 700)**		**(6 379)**		**(3 617)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**14 793**	**11 194**	**6 562**		**(8 871)**		**4 631**		**(7 700)**		**(6 379)**		**(3 617)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 793**	**11 194**	**6 562**		**(8 871)**		**4 631**		**(7 700)**		**(6 379)**		**(3 617)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 793**	**11 194**	**6 562**		**(8 871)**		**4 631**		**(7 700)**		**(6 379)**		**(3 617)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**31 449**	**34 101**	**9 654**	**30.7%**	**8 000**	**25.4%**	**10 966**	**32.2%**	**3 198**	**9.4%**	**31 816**	**93.3%**	**12 845**	**86.3%**	**(75.1%)**
National Government	29 094	33 618	9 654	33.2%	8 000	27.5%	10 966	32.6%	3 198	9.5%	31 806	94.6%	12 822	86.7%	(75.1%)
Provincial Government	1 355	-	-	-	-	-	-	-	-	-	-	-	23	1.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 537**	**33 618**	**9 654**	**31.5%**	**8 000**	**26.1%**	**10 966**	**32.6%**	**3 198**	**9.5%**	**31 806**	**94.6%**	**12 822**	**91.1%**	**(75.1%)**
Borrowing	762	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	483	-	-	-	-	-	-	10	2.0%	10	2.0%	23	59.7%	(57.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**31 449**	**34 101**	**9 654**	**30.7%**	**8 000**	**25.4%**	**10 966**	**32.2%**	**3 198**	**9.4%**	**31 816**	**93.3%**	**12 845**	**86.3%**	**(75.1%)**
Governance and Administration	**4 161**	**4 161**	**-**	**-**	**-**	**-**	**642**	**14.7%**	**41**	**1.0%**	**682**	**47.9%**	**51**	**3.3%**	**(91.9%)**
Executive & Council	702	702	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	198	402	-	-	-	-	194	43.2%	40	8.7%	234	49.6%	22	44.7%	83.8%
Corporate Services	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 162**	**4 162**	**17**	**.4%**	**-**	**-**	**-**	**-**	**-**	**-**	**17**	**.4%**	**1 305**	**78.4%**	**(100.0%)**
Community & Social Services	388	1 556	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 627	-	37	2.3%	-	-	-	-	-	-	37	-	1 028	72.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 511**	**3 531**	**531**	**15.1%**	**1 839**	**52.9%**	**1 550**	**43.9%**	**990**	**28.1%**	**4 933**	**139.7%**	**348**	**114.7%**	**185.9%**
Planning and Development	-	-	38	-	278	-	6	-	166	-	488	-	-	-	(100.0%)
Road Transport	3 511	3 531	501	14.3%	1 640	46.7%	1 543	43.7%	825	23.1%	4 508	128.4%	348	114.7%	134.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**24 891**	**27 659**	**9 086**	**36.6%**	**6 162**	**24.8%**	**9 222**	**33.3%**	**2 168**	**7.8%**	**26 618**	**96.1%**	**11 266**	**88.8%**	**(80.8%)**
Electricity	175	150	22	12.5%	66	37.8%	44	29.7%	52	27.9%	177	93.2%	114	100.0%	(54.6%)
Water	22 666	25 673	8 248	36.3%	6 096	26.8%	9 178	35.9%	2 109	8.2%	25 619	100.2%	9 864	89.8%	(78.6%)
Waste Water Management	1 600	1 660	816	42.2%	-	-	-	-	-	-	816	42.0%	688	58.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**92 828**	**88 336**	**29 862**	**32.2%**	**25 244**	**27.2%**	**20 451**	**23.2%**	**8 502**	**9.6%**	**84 059**	**95.2%**	**18 184**	**98.0%**	**(53.2%)**
Property rates, penalties and collection charges	4 814	4 814	1 265	26.3%	668	13.8%	562	11.7%	316	6.6%	2 810	58.4%	239	77.8%	32.9%
Service charges	22 659	19 446	3 988	18.2%	3 917	17.2%	3 797	20.1%	3 855	17.8%	13 765	69.3%	3 667	74.9%	(9.8%)
Other revenue	2 324	2 324	2 399	110.7%	4 552	195.8%	3 924	169.2%	2 722	118.6%	13 810	594.5%	2 217		146.1%
Government - operating	28 004	28 004	11 189	42.7%	7 463	26.4%	6 248	22.3%			25 845	91.4%		76.1%	
Government - capital	34 027	34 027	11 122	32.7%	9 601	28.2%	6 000	17.6%	2 108	6.2%	28 831	84.7%	9 064	72.8%	(76.7%)
Interest	1 951	1 951	141	7.3%	41	2.1%	20	1.0%	56	2.7%	257	4.6%	17	11.9%	1.8%
Dividends															
Payments	**(56 381)**	**(64 759)**	**(15 594)**	**32.0%**	**(15 949)**	**27.2%**	**(14 058)**	**21.7%**	**(8 488)**	**13.1%**	**(57 186)**	**88.4%**	**(11 633)**	**116.0%**	**(27.2%)**
Suppliers and employees	(57 598)	(63 259)	(16 472)	32.4%	(15 823)	27.7%	(13 823)	21.9%	(8 378)	13.2%	(54 447)	89.4%	(11 648)	118.5%	(27.0%)

Finance charges	(1 304)	(1 503)	(7)	0%	(46)	3.6%	(56)	4.4%	(11)	7%	(112)	8.6%	(56)	26.3%	(87.6%)
Transfers and grants	-	-	(210)	-	(13)	-	(162)	-	(66)	-	(439)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**34 487**	**23 639**	**11 187**	**32.4%**	**8 294**	**27.8%**	**6 393**	**27.1%**	**14**	**.1%**	**26 871**	**113.7%**	**6 531**	**75.9%**	**(69.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**40**	**2 072**	**-**	**4 837**	**-**	**6 134**	**15 325.0%**	**233**	**582.7%**	**13 273**	**33 191.2%**	**(2 358)**	**(22 346.2%)**	**(109.9%)**
Proceeds on disposal of PPE	-	100	-	-	58	-	-	-	-	-	158	58.4%	-	-	-
Decrease in non-current debtors	-	-	1 302	-	-	-	-	-	-	-	1 302	-	-	-	-
Decrease in other non-current receivables	-	-	244	-	-	-	-	-	-	-	244	-	-	-	-
Decrease (increase) in non-current investments	-	(60)	456	-	4 778	-	6 134	(10 222.9%)	233	(388.4%)	11 602	(19 333.3%)	(2 358)	14 866.7%	(109.9%)
Payments	**(21 432)**	**(41 958)**	**(13 777)**	**58.2%**	**(7 868)**	**28.6%**	**(11 546)**	**27.6%**	**(3 418)**	**8.2%**	**(38 607)**	**92.3%**	**(2 112)**	**43.1%**	**61.9%**
Capital assets	(21 432)	(41 958)	(13 777)	58.2%	(7 868)	28.6%	(11 546)	27.6%	(3 418)	8.2%	(38 607)	92.3%	(2 112)	43.1%	61.9%
Net Cash from/(used) Investing Activities	**(21 432)**	**(41 918)**	**(13 705)**	**43.8%**	**(3 031)**	**9.6%**	**(5 410)**	**12.9%**	**(3 185)**	**7.6%**	**(25 332)**	**60.4%**	**(4 462)**	**64.5%**	**(20.8%)**
Cash Flow from Financing Activities															
Receipts	**947**	**2 353**	**2**	**.3%**	**(159)**	**(13.1%)**	**(299)**	**(12.8%)**	**(264)**	**(11.2%)**	**(677)**	**(38.8%)**	**5**	**29.9%**	**(5 574.4%)**
Short-term loans	-	-	-	-	(71)	-	(67)	-	(54)	-	(212)	-	(13)	-	(525.4%)
Borrowing long term/refinancing	993	2 113	-	-	(52)	(4.5%)	(249)	(11.8%)	(170)	(8.1%)	(468)	(22.2%)	17	38.4%	(1 007.0%)
Increase (decrease) in consumer deposits	4	242	2	46.3%	1	33.0%	5	1%	1	1%	4	1.6%	1	1.8%	(39.7%)
Payments	**(4 481)**	**(2 113)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100.1%**	**-**
Repayment of borrowing	(4 481)	(2 113)	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Cash from/(used) Financing Activities	**(3 534)**	**242**	**2**	**1.1%**	**(159)**	**3.4%**	**(299)**	**(122.2%)**	**(264)**	**(109.2%)**	**(677)**	**(279.9%)**	**5**	**(1 158.1%)**	**(5 574.4%)**
Net Increase/(Decrease) in cash held	**(478)**	**(17 932)**	**(2 536)**	**529.5%**	**5 104**	**(1 282.7%)**	**690**	**(3.8%)**	**(3 436)**	**19.2%**	**862**	**(4.8%)**	**2 074**	**343.3%**	**(283.7%)**
Cash/cash equivalents at the year begin:	1 164	748	847	72.4%	(1 689)	(148.4%)	4 450	390.6%	5 140	687.9%	847	113.2%	728	97.7%	604.7%
Cash/cash equivalents at the year end:	675	(17 184)	(1 689)	(259.2%)	4 455	668.6%	5 140	(28.8%)	1 704	(9.9%)	1 709	(9.9%)	3 884	340.8%	(394.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	205	22.7%	148	51.1%	127	54%	813	57.3%	1 452	29.4%	-	-	-	-
Receivables from Exchange Transactions - Electricity	268	73.5%	35	9.6%	13	3.5%	50	16.4%	366	7.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	125	7.1%	28	1.7%	20	1.2%	1 556	89.7%	1 680	34.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	115	26.6%	33	7.9%	29	6.8%	247	58.8%	420	8.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	101	30.7%	42	8.5%	32	6.6%	266	54.2%	491	10.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9	1.5%	8	1.1%	6	1.2%	478	96.1%	497	10.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(128)	259.2%	1	(2.8%)	1	(2.8%)	74	(149.2%)	(50)	(1.2%)	-	-	-	-
Total By Income Source	**885**	**17.9%**	**288**	**6.0%**	**227**	**4.7%**	**3 446**	**71.4%**	**4 825**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	111	60.2%	40	17.9%	1	.4%	40	17.5%	202	5.0%	-	-	-	-
Commercial	139	22.9%	2	.3%	1	.1%	430	76.6%	561	11.6%	-	-	-	-
Households	363	16.1%	242	8.3%	225	8.0%	2 003	74.2%	4 032	82.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**885**	**17.9%**	**288**	**6.0%**	**227**	**4.7%**	**3 446**	**71.4%**	**4 825**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 012	52.2%	926	47.8%	-	-	-	-	1 938	9.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	267	96.0%	-	-	-	-	12	4.0%	279	1.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	294	60.4%	200	40.6%	-	-	0	-	500	2.2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 465	46.2%	(40)	(.4%)	1 227	12.7%	4 008	41.5%	9 657	42.9%
Auditor-General	-	-	199	1.9%	-	-	10 134	98.1%	10 333	45.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	**6 019**	**26.5%**	**1 335**	**5.9%**	**1 227**	**5.4%**	**14 152**	**62.3%**	**22 730**	**100.0%**

Contact Details

Municipal Manager	JZ Kilbanzabike	044 922 1004
Financial Manager	Ms GM Beetham	044 922 1004

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOUGA (EC108)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	**638 741**	**589 623**	**215 155**	**33.7%**	**132 911**	**20.8%**	**147 691**	**25.1%**	**119 158**	**20.2%**	**615 111**	**104.3%**	**115 327**	**90.7%**	**3.3%**
Property rates	146 960	136 786	68 756	46.8%	22 449	15.3%	22 484	16.4%	21 760	15.9%	135 450	99.0%	20 041	99.8%	7.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	19	-	19	-	-	-	-
Service charges - electricity revenue	232 429	211 161	61 298	26.4%	39 206	16.9%	53 680	25.4%	59 737	28.3%	214 861	101.7%	49 903	86.2%	19.7%
Service charges - water revenue	54 836	50 844	16 688	30.4%	11 304	20.6%	17 084	34.0%	14 282	28.1%	59 864	117.7%	12 946	82.4%	10.3%
Service charges - sanitation revenue	46 356	37 450	11 933	25.7%	10 566	22.8%	11 324	30.2%	10 255	27.4%	44 078	117.7%	10 130	129.9%	(22.2%)
Service charges - refuse revenue	27 905	23 540	8 601	30.8%	8 622	30.9%	8 624	37.6%	8 666	37.9%	34 548	150.7%	8 133	93.7%	7.1%
Service charges - other	13 689	12 689	-	-	-	-	8	1%	-	-	8	1%	-	1.8%	-
Rental of facilities and equipment	1 346	841	177	12.7%	109	7.8%	111	20.1%	333	58.8%	717	130.0%	323	117.7%	(38.9%)
Interest earned - external investments	2 078	2 664	688	32.2%	823	39.6%	1 079	52.9%	1 547	51.8%	4 416	154.7%	880	152.7%	73.6%
Interest earned - outstanding debtors	4 346	3 710	238	3.8%	836	19.5%	860	23.2%	1 003	27.6%	2 769	74.6%	686	93.9%	46.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 602	2 266	516	31.2%	754	45.6%	1 069	45.9%	1 057	44.1%	3 423	142.9%	443	21.8%	138.4%
Licences and permits	10 303	8 622	1 366	13.3%	1 490	14.4%	1 139	13.4%	431	5.2%	4 426	52.0%	114	62.8%	280.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 101	91 663	34 787	37.7%	29 233	31.7%	29 958	23.0%	1 160	1.3%	86 137	94.0%	2 716	97.3%	4168.0%
Other own revenue	8 824	8 388	10 132	103.9%	7 608	77.7%	8 464	101.1%	7 924	93.5%	34 128	407.4%	6 016	207.3%	29.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	59	-	(100.0%)
Operating Expenditure	**689 246**	**643 764**	**133 156**	**19.3%**	**142 197**	**20.6%**	**124 610**	**19.4%**	**150 325**	**23.4%**	**550 916**	**85.5%**	**133 628**	**72.2%**	**12.5%**
Employee related costs	212 427	217 587	60 638	28.5%	62 309	29.3%	52 110	24.0%	52 571	24.2%	218 834	100.6%	47 732	100.4%	10.1%
Remuneration of councillors	11 678	10 263	2 488	21.3%	2 456	21.0%	2 679	26.1%	2 617	25.5%	10 460	102.0%	2 630	88.2%	(7.5%)
Debt impairment	62 021	27 991	-	-	-	-	-	-	-	-	-	-	-	65.1%	-
Depreciation and asset impairment	80 714	80 714	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	16 112	5 932	239	1.5%	2 754	17.1%	2 607	44.0%	(502)	(10.1%)	5 039	84.9%	1 005	19.5%	(158.2%)
Bulk purchases	200 868	189 634	57 456	28.6%	41 840	20.8%	31 408	16.6%	57 402	30.4%	188 348	99.3%	43 487	89.2%	32.0%
Other Materials	-	20 102	-	-	-	-	(12)	-	124	-	112	-	-	-	-
Contracted services	11 069	13 393	457	4.1%	1 631	14.7%	968	7.2%	1 031	7.7%	4 088	30.5%	1 073	72.2%	(3.9%)
Transfers and grants	-	-	8 826	-	9 163	-	9 547	-	9 709	-	37 245	-	8 691	-	11.7%
Other expenditure	104 340	63 071	12 746	12.2%	22 050	21.1%	24 356	38.2%	27 266	43.1%	86 364	136.9%	20 026	69.2%	36.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(50 504)**	**(54 142)**	**81 998**		**(9 286)**		**23 081**		**(31 166)**		**64 195**		**(18 312)**		
Transfers recognised - capital	-	80 800	-	-	-	-	-	-	-	-	-	-	44 110		(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	**(50 504)**	**26 658**	**81 998**		**(9 286)**		**23 081**		**(31 166)**		**64 195**		**25 799**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(50 504)**	**26 658**	**81 998**		**(9 286)**		**23 081**		**(31 166)**		**64 195**		**25 799**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(50 504)**	**26 658**	**81 998**		**(9 286)**		**23 081**		**(31 166)**		**64 195**		**25 799**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(50 504)**	**26 658**	**81 998**		**(9 286)**		**23 081**		**(31 166)**		**64 195**		**25 799**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
R thousands															
Capital Revenue and Expenditure															
Source of Finance	**63 570**	**104 506**	**2 324**	**3.7%**	**10 460**	**29.0%**	**45 223**	**43.3%**	**20 205**	**19.3%**	**86 211**	**82.5%**	**13 814**	**91.8%**	**46.3%**
National Government	33 360	33 360	1 944	5.8%	13 795	41.4%	5 343	15.7%	13 008	39.0%	33 990	101.9%	13 047	100.0%	(1.3%)
Provincial Government	-	47 440	-	-	-	-	39 150	82.4%	2 718	5.9%	40 938	86.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 360**	**80 800**	**1 944**	**5.8%**	**13 795**	**41.4%**	**43 382**	**53.7%**	**15 787**	**19.5%**	**74 918**	**92.7%**	**13 047**	**93.8%**	**21.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 210	23 706	380	1.3%	4 665	15.4%	1 831	7.7%	4 417	18.6%	11 293	47.6%	768	44.4%	475.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**63 570**	**104 506**	**2 324**	**3.7%**	**10 460**	**29.0%**	**45 223**	**43.3%**	**20 205**	**19.3%**	**86 211**	**82.5%**	**13 814**	**91.8%**	**46.3%**
Governance and Administration	**4 241**	**4 864**	**66**	**1.5%**	**7**	**0.1%**	**42**	**0.1%**	**85**	**1.7%**	**200**	**4.1%**	**1 525**	**49.1%**	**(97.1%)**
Executive & Council	330	330	6	1.2%	1	0%	-	-	22	4.4%	30	9.0%	66	54.6%	(66.5%)
Budget & Treasury Office	115	340	36	31.4%	-	-	40	11.8%	10	2.9%	82	24.1%	46	28.8%	(69.9%)
Corporate Services	39	638	46	150.0%	6	150%	-	-	52	24.9%	104	49.7%	79	72.6%	(37.7%)
Community and Public Safety	**11 035**	**9 745**	**5**	**-**	**1 555**	**17.7%**	**1 842**	**18.9%**	**4 744**	**48.7%**	**8 146**	**83.6%**	**751**	**71.9%**	**531.7%**
Community & Social Services	2 115	2 122	3	0%	3	1%	782	36.8%	484	22.8%	1 271	59.9%	53	2.8%	837.5%
Sport And Recreation	11 145	5 645	-	-	1 776	16.0%	1 060	18.8%	849	15.0%	3 685	65.3%	165	94.4%	415.2%
Public Safety	2 425	1 775	-	-	208	8.6%	-	-	397	22.4%	605	34.1%	9	15.7%	4 130.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 638**	**973**	**-**	**-**	**468**	**10.1%**	**-**	**-**	**33**	**3.4%**	**499**	**51.2%**	**330**	**19.3%**	**(90.0%)**
Planning and Development	1 463	-	-	-	10	1.0%	-	-	33	-	43	-	314	53.1%	(89.5%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	3 165	973	-	-	458	14.5%	-	-	0	0%	453	46.5%	16	1.3%	(79.5%)
Trading Services	**43 686**	**92 851**	**2 232**	**5.2%**	**15 998**	**37.5%**	**43 333**	**46.7%**	**19 322**	**19.8%**	**79 916**	**86.0%**	**13 078**	**100.0%**	**49.3%**
Electricity	10 100	9 667	30	0%	726	7.2%	364	3.7%	6 847	58.0%	7 742	73.6%	1 158	99.4%	230.2%
Water	-	23 645	786	-	2 690	-	16 933	80.3%	585	2.5%	21 862	95.2%	38	-	8966.8%
Waste Water Management	32 586	59 540	1 397	4.3%	10 170	40.5%	24 268	43.5%	11 626	19.9%	53 764	84.7%	11 881	99.8%	0.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**620 080**	**642 442**	**219 994**	**35.5%**	**195 486**	**31.5%**	**179 611**	**28.0%**	**127 148**	**19.8%**	**722 240**	**112.4%**	**156 793**	**136.9%**	**(18.9%)**
Property rates, penalties and collection charges	142 595	134 355	52 331	36.7%	30 980	21.7%	24 750	18.4%	23 214	17.3%	131 392	97.7%	24 609	115.9%	(5.3%)
Service charges	368 459	398 977	79 797	21.7%	71 665	19.4%	79 658	20.0%	67 238	31.8%	293 216	91.7%	61 764	77.3%	8.8%
Other revenue	22 025	24 242	40 356	256.3%	33 596	238.6%	40 252	179.2%	26 692	101.4%	181 392	748.2%	70 848	980.4%	449.2%
Government - operating	82 501	91 653	37 128	45.3%	27 666	33.5%	29 961	23.9%	-	-	85 755	94.2%	-	83.0%	-
Government - capital	34 500	83 080	11 439	34.3%	10 137	34.4%	16 622	23.0%	-	-	40 198	48.8%	-	-	-
Interest	9 324	9 584					418	12.7%	-	-	330	12.7%	-	-	-
Dividends															
Payments	**(556 516)**	**(533 958)**	**(164 980)**	**29.6%**	**(173 640)**	**31.2%**	**(148 654)**	**27.8%**	**(134 638)**	**25.2%**	**(622 910)**	**116.6%**	**(141 934)**	**126.6%**	**(3.7%)**
Suppliers and employees	(540 398)	(529 918)	(163 420)	30.2%	(172 248)	31.9%	(147 323)	27.8%	(133 378)	25.2%	(616 368)	116.4%	(141 718)	133.8%	(4.9%)

Finance charges	(16 112)	(5 633)	(1 548)	9.6%	(1 433)	8.7%	(1 333)	240.5%	(1 238)	22.7%	(5 643)	99.6%	(208)	5.3%	532.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 570**	**187 372**	**55 026**	**86.6%**	**21 637**	**34.4%**	**33 955**	**23.8%**	**(9 469)**	**(2.8%)**	**98 220**	**91.8%**	**14 669**	**1 291.8%**	**(163.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(63 570)**	**(184 598)**	**(2 334)**	**3.7%**	**(18 468)**	**29.6%**	**(19 433)**	**10.8%**	**(20 205)**	**19.2%**	**(51 420)**	**49.2%**	**(13 816)**	**-**	**46.2%**
Capital assets	(63 570)	(184 598)	(2 334)	3.7%	(18 468)	29.6%	(19 433)	10.8%	(20 205)	19.2%	(51 420)	49.2%	(13 816)	-	46.2%
Net Cash from/(used) Investing Activities	**(63 570)**	**(184 598)**	**(2 334)**	**3.7%**	**(18 468)**	**29.6%**	**(19 433)**	**10.8%**	**(20 205)**	**19.2%**	**(51 420)**	**49.2%**	**(13 816)**	**-**	**46.2%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	**(15 439)**	**(5 690)**	-	**(2 731)**	-	**(2 669)**	**18.8%**	**(1 127)**	**30.3%**	**(12 493)**	**80.8%**	**(4 493)**	**##########**	**(29.0%)**
Repayment of borrowing	-	(15 439)	(5 690)	-	(2 731)	-	(2 669)	18.8%	(1 127)	30.3%	(12 493)	80.8%	(4 493)	##########	(29.0%)
Net Cash from/(used) Financing Activities	**-**	**(15 439)**	**(5 690)**	**-**	**(2 731)**	**-**	**(2 669)**	**18.8%**	**(1 127)**	**29.2%**	**(12 493)**	**80.8%**	**(4 493)**	**##########**	**(29.0%)**
Net Increase/(Decrease) in cash held	**(0)**	**(12 666)**	**49 012**	**##########**	**936**	**(7 505 154.3%)**	**17 616**	**(139.9%)**	**(32 817)**	**260.7%**	**34 416**	**(273.4%)**	**(3 345)**	**53.9%**	**881.1%**
Cash/cash equivalents at the year begin:	-	39 660	2 498		91 502		92 138	131.2%	69 134	172.7%	2 460	6.3%	6 626		1 594.6%
Cash/cash equivalents at the year end:	(0)	**27 660**	**51 510**	**(310 633 550.0%)**	**92 168**	**(531 979 239.6%)**	**69 734**	**337.4%**	**36 987**	**136.2%**	**36 987**	**136.2%**	**3 499**	**33.9%**	**1 383.6%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 162	5.6%	1 013	2.6%	856	2.4%	36 256	79.0%	22 062	35.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	13 898	36.4%	1 062	2.8%	871	2.4%	36 150	27.1%	27 980	21.2%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	8 113	21.3%	799	2.0%	492	1.4%	36 057	73.8%	25 472	27.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	3 706	22.6%	541	3.3%	397	2.4%	11 850	71.7%	16 523	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	2 624	14.2%	488	2.6%	402	2.2%	14 783	80.0%	18 298	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 327)	696.3%	244	(13.8%)	272	(15.3%)	9 856	-556.7%	(2 055)	(1.6%)	-	-	-	-
Total By Income Source	**23 099**	**17.9%**	**4 050**	**3.1%**	**3 048**	**2.4%**	**90 952**	**70.6%**	**129 141**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	733	29.1%	148	5.9%	77	3.1%	1 539	61.9%	2 497	1.9%	-	-	-	-
Commercial	5 463	56.1%	452	4.6%	311	3.2%	3 509	36.0%	9 734	7.5%	-	-	-	-
Households	16 903	14.2%	3 450	2.9%	2 662	2.2%	95 904	80.7%	118 920	92.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**23 099**	**17.9%**	**4 050**	**3.1%**	**3 048**	**2.4%**	**90 952**	**70.6%**	**129 141**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	19 344	99.8%	10	1%	1	-	27	-1%	19 387	43.8%
Bulk Water	-	-	1	(8%)	1	(8%)	(149)	1014%	(147)	-1.3%
PAYE deductions	2 018	100.0%	-	-	-	-	-	-	2 018	5.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 607	19.7%	1 078	5.3%	622	3.0%	14 689	72.1%	20 377	45.8%
Auditor-General	-	-	159	6.7%	477	20.5%	1 710	73.0%	2 345	5.3%
Other	-	-	-	-	-	-	-	-	-	-
Total	**25 969**	**58.2%**	**1 252**	**2.8%**	**1 092**	**2.4%**	**16 282**	**36.6%**	**44 486**	**100.0%**

Contact Details

Municipal Manager	Mr S Fadi	043 200 2100
Financial Manager	Mr Sakoyi Tsai	043 200 2145

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KOU-KAMMA (EC109)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**107 894**	**111 023**	**80 675**	**74.8%**	**24 433**	**22.7%**	**(10 767)**	**(14.2%)**	**10 688**	**9.8%**	**100 228**	**90.3%**	**21 826**	**126.5%**	**(50.1%)**
Property rates	15 743	15 743	15 762	100.1%	11	0%	(0)	-	176	1.1%	15 949	101.3%	116	99.9%	(1 522.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Service charges - electricity revenue	2 021	1 668	133	6.6%	207	10.2%	712	42.6%	932	54.9%	2 986	123.8%	490	104.8%	133.0%
Service charges - water revenue	6 347	6 347	43 421	686.1%	2 516	39.6%	(38 084)	(622.3%)	3 046	33.6%	11 419	124.3%	2 413	111.1%	23.2%
Service charges - sanitation revenue	7 868	7 868	726	9.7%	1 848	24.6%	3 439	45.7%	2 640	27.2%	8 653	107.2%	1 784	93.3%	14.0%
Service charges - refuse revenue	3 878	3 878	360	9.4%	966	24.6%	1 611	41.5%	964	24.9%	3 900	100.7%	878	96.9%	9.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	346	331	37	11.1%	76	20.6%	190	59.1%	47	14.7%	349	105.6%	36	99.7%	37.3%
Interest earned - external investments	555	82	16	5.4%	1	4%	154	188.1%	30	36.1%	203	247.9%	21	43.4%	(4.4%)
Interest earned - outstanding debtors	5 000	7 512	1 418	28.2%	1 802	37.1%	2 122	31.0%	2 668	39.6%	7 440	199.2%	1 515	158.8%	32.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 000	1 400	137	6.9%	332	17.0%	492	35.1%	681	42.9%	1 652	113.0%	245	84.3%	145.3%
Licences and permits	1 169	1 017	6	0%	6	0%	17	8%	8	8%	38	2.2%	4	112.5%	113.6%
Agency services	2 000	2 000	372	18.6%	731	36.6%	496	24.8%	2 150	107.5%	3 749	187.4%	195	78.2%	1 004.6%
Transfers recognised - operational	43 239	43 239	16 082	37.2%	15 458	35.8%	14 139	32.7%	(3 231)	(7.5%)	42 458	98.2%	13 658	173.3%	(123.7%)
Other own revenue	15 376	17 347	63	4%	286	1.9%	201	1.2%	2 249	13.0%	2 798	16.2%	625	15.1%	259.7%
Gains on disposal of PPE	-	150	650	-	10	-	203	111.3%	(104)	(74.2%)	70	17.3%	2	-	(6 474.9%)
Operating Expenditure	**130 876**	**122 856**	**15 240**	**11.6%**	**20 838**	**15.9%**	**39 619**	**29.8%**	**15 244**	**11.3%**	**90 940**	**68.5%**	**22 262**	**73.3%**	**(31.8%)**
Employee related costs	43 274	41 007	6 386	14.8%	10 217	23.6%	12 300	30.0%	6 304	15.4%	35 211	85.9%	10 337	107.2%	(39.0%)
Remuneration of councillors	4 646	2 921	467	10.0%	730	15.7%	1 073	36.7%	474	16.2%	2 743	94.0%	730	66.4%	(35.1%)
Debt impairment	15 387	16 709	32	0%	-	-	(32)	(0%)	32	0%	32	0%	8	76	321.4%
Depreciation and asset impairment	22 344	22 344	-	-	-	-	12 570	56.3%	4 770	21.4%	17 341	77.6%	-	-	(100.0%)
Finance charges	196	406	16	8.1%	186	94.9%	84	20.6%	(2 171)	(532.9%)	(1 885)	(459.9%)	57	100.4%	(2 868.8%)
Bulk purchases	3 425	3 425	735	21.5%	816	23.8%	621	18.1%	374	10.9%	2 546	82.4%	825	93.3%	(54.7%)
Other Materials	-	-	150	-	409	-	(508)	-	164	-	166	-	221	-	(22.9%)
Contracted services	3 333	3 438	709	21.3%	826	24.8%	892	26.1%	1 043	30.4%	3 470	101.4%	825	102.2%	26.5%
Transfers and grants	17 029	20 022	4 342	25.5%	2 916	17.1%	5 012	27.1%	2 882	14.2%	15 878	79.1%	6 237	100.6%	(54.5%)
Other expenditure	21 321	20 034	2 169	10.2%	4 734	22.2%	6 700	33.6%	1 377	6.9%	14 937	73.6%	3 941	71.7%	(65.1%)
Loss on disposal of PPE	-	-	-	-	-	-	18	-	289	-	307	-	-	-	(100.0%)
Surplus/(Deficit)	**(23 013)**	**(11 833)**	**65 434**		**3 597**		**(50 386)**		**(4 556)**		**9 288**		**(462)**		
Transfers recognised - capital	19 949	28 821	-	-	-	-	-	-	13 002	33.5%	13 002	33.5%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 064)**	**16 989**	**65 434**		**3 597**		**(50 386)**		**8 647**		**22 291**		**(462)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(3 064)**	**16 989**	**65 434**		**3 597**		**(50 386)**		**8 647**		**22 291**		**(462)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 064)**	**16 989**	**65 434**		**3 597**		**(50 386)**		**8 647**		**22 291**		**(462)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 064)**	**16 989**	**65 434**		**3 597**		**(50 386)**		**8 647**		**22 291**		**(462)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**19 291**	**39 334**	**2 899**	**15.0%**	**3 704**	**19.6%**	**1 553**	**3.9%**	**5 039**	**12.8%**	**13 275**	**33.7%**	**7 648**	**107.8%**	**(34.0%)**
National Government	19 108	34 290	2 899	15.1%	3 513	18.3%	1 530	4.5%	4 962	14.5%	12 903	37.6%	7 648	104.6%	(35.1%)
Provincial Government	-	3 472	-	-	202	-	-	-	-	-	202	5.8%	-	-	-
District Municipality	-	1 229	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19 108**	**39 000**	**2 899**	**15.1%**	**3 715**	**19.2%**	**1 530**	**3.9%**	**4 962**	**12.7%**	**13 106**	**33.6%**	**7 648**	**107.8%**	**(35.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	83	344	-	-	69	83.6%	23	6.7%	77	22.2%	169	49.2%	-	177.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**19 291**	**39 334**	**2 899**	**15.0%**	**3 704**	**19.6%**	**1 553**	**3.9%**	**5 039**	**12.8%**	**13 275**	**33.7%**	**7 648**	**107.8%**	**(34.0%)**
Governance and Administration	**81**	**1 644**	**-**	**-**	**64**	**78.9%**	**59**	**3.9%**	**839**	**88.9%**	**962**	**58.5%**	**-**	**181.9%**	**(468.9%)**
Executive & Council	-	-	-	-	10	-	22	-	-	-	33	-	-	59.2%	-
Budget & Treasury Office	-	261	-	-	-	-	-	-	-	-	-	-	-	72.2%	-
Corporate Services	83	783	-	-	53	63.6%	37	4.7%	839	106.7%	886	113.2%	-	212.1%	(100.0%)
Community and Public Safety	**1 103**	**12 253**	**185**	**17.1%**	**509**	**46.1%**	**853**	**6.4%**	**1 510**	**11.5%**	**4 048**	**33.3%**	**1 113**	**55.3%**	**35.7%**
Community & Social Services	1 020	9 668	169	3.1%	398	10.0%	600	6.2%	3 018	30.2%	4 385	43.9%	1 081	-	179.6%
Sport And Recreation	-	800	-	-	341	-	221	23.1%	-	-	562	63.8%	-	-	-
Public Safety	-	3 113	-	-	-	-	-	-	-	-	-	-	458	18 450.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 200**	**6 703**	**1 262**	**39.4%**	**326**	**10.2%**	**234**	**3.5%**	**7**	**.1%**	**1 829**	**27.3%**	**14**	**104.4%**	**(53.3%)**
Planning and Development	-	-	-	-	8	-	-	-	-	-	8	-	14	-	(100.0%)
Road Transport	3 200	6 703	1 262	39.4%	319	10.0%	234	3.5%	7	.1%	1 821	27.2%	-	102.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 498**	**17 540**	**1 452**	**14.0%**	**2 457**	**23.7%**	**440**	**2.5%**	**1 180**	**6.7%**	**5 551**	**31.8%**	**6 087**	**98.6%**	**(80.6%)**
Electricity	2 000	2 000	-	-	-	-	444	22.2%	918	45.9%	1 362	68.2%	-	-	(100.0%)
Water	5 998	11 598	-	-	1 242	20.7%	-	-	-	-	1 242	10.7%	6 087	98.7%	(100.0%)
Waste Water Management	2 500	3 942	1 452	58.1%	1 216	48.6%	-	-	261	6.6%	2 931	74.4%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	6.6%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**100 029**	**120 365**	**32 103**	**32.1%**	**23 520**	**23.5%**	**21 223**	**17.6%**	**9 861**	**8.2%**	**86 707**	**72.0%**	**13 422**	**71.3%**	**(26.5%)**
Property rates, penalties and collection charges	11 398	12 650	1 352	11.9%	1 560	13.7%	1 369	10.8%	1 982	15.6%	6 263	49.5%	4 015	29.1%	(50.6%)
Service charges	7 864	3 464	981	12.5%	977	12.4%	1 067	30.8%	1 539	33.4%	4 465	128.9%	658	12.3%	37.4%
Other revenue	3 401	6 566	2 200	61.8%	3 917	31.2%	4 152	63.2%	5 516	50.9%	15 247	232.2%	2 024	67.1%	53.4%
Government - operating	52 563	50 563	19 839	37.7%	12 534	24.6%	13 963	27.6%	529	1.0%	45 864	90.7%	654	139.8%	(44.0%)
Government - capital	24 803	46 622	8 731	42.7%	4 517	23.6%	522	8%	142	4%	13 912	34.2%	2 071	144.5%	(58.0%)
Interest	1 000	1 500	0	0%	0	0%	0	0%	153	2%	153	10.2%	0	0%	(58.1%)
Dividends															
Payments	**(83 145)**	**(83 459)**	**(20 552)**	**30.7%**	**(13 396)**	**14.2%**	**(10 666)**	**20.3%**	**(6 668)**	**7.3%**	**(57 648)**	**72.4%**	**(12 927)**	**129.3%**	**(47.4%)**
Suppliers and employees	(54 635)	(54 742)	(20 207)	51.8%	(12 638)	23.7%	(10 251)	33.3%	(6 438)	11.7%	(50 044)	119.7%	(12 248)	125.4%	(47.9%)

Finance charges	(596)	(408)	(6)	2.9%	-	-1%	-	-	-	-	(6)	1.4%	-	(683)	162.7%	(32.5%)
Transfers and grants	(34 274)	(39 219)	(340)	3%	4 284	-1.7%	(726)	1.9%	(374)	1.0%	(1 099)	0.2%	(683)			
Net Cash from/(used) Operating Activities	**6 883**	**20 933**	**3 351**	**51.0%**	**12 224**	**148.5%**	**2 237**	**8.3%**	**3 003**	**11.3%**	**19 697**	**70.8%**	**494**	**24.0%**	**518.3%**	
Cash Flow from Investing Activities																
Receipts	**12 163**	**12 163**	**71**	**.6%**	**19**	**.2%**	**2**	**-**	**2**	**-**	**94**	**.5%**	**4**	**(.1%)**	**(45.5%)**	
Proceeds on disposal of PPE	-	-	71	-	19	-	2	-	2	-	94	-	4	-	(45.5%)	
Decrease in non-current debtors	12 163	12 163	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease /increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	**(19 291)**	**(39 334)**	**(2 466)**	**12.8%**	**(6 440)**	**33.4%**	**(577)**	**1.3%**	**(4 368)**	**10.9%**	**(13 783)**	**35.8%**	**(6 593)**	**127.9%**	**(34.3%)**	
Capital assets	(19 291)	(39 334)	(2 466)	12.8%	(6 440)	33.4%	(577)	1.3%	(4 368)	10.9%	(13 783)	35.8%	(6 593)	127.9%	(34.3%)	
Net Cash from/(used) Investing Activities	**(7 128)**	**(27 171)**	**(2 394)**	**33.6%**	**(6 421)**	**90.2%**	**(575)**	**2.1%**	**(4 366)**	**15.8%**	**(13 689)**	**50.4%**	**(6 591)**	**112.9%**	**(34.3%)**	
Cash Flow from Financing Activities																
Receipts	**12 000**	**12 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Short-term loans	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase /decrease in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	**(12 000)**	**(12 000)**	**-**	**-**	**-**	**-**	**(3 000)**	**34.6%**	**-**	**-**	**(15 000)**	**34.6%**	**-**	**-**	**-**	
Repayment of borrowing	(12 000)	(12 000)	-	-	-	-	(3 000)	34.6%	-	-	(15 000)	34.6%	-	-	-	
Net Cash from/(used) Financing Activities	**-**	**-**	**-**		**-**	**-**	**(3 000)**	**-**	**-**	**-**	**(3 000)**	**-**	**-**	**-**	**-**	
Net Increase/(Decrease) in cash held	**(234)**	**(225)**	**1 157**	**(493.6%)**	**3 803**	**(1 623.0%)**	**(1 338)**	**568.6%**	**(1 243)**	**528.1%**	**2 378**	**(1 010.5%)**	**(6 097)**	**(13.9%)**	**(19.3%)**	
Cash/cash equivalents at the year begin:	225	225	166	73.4%	1 322	583.6%	3 125	2 180.9%	2 781	1 241.4%	166	73.4%	6 219	166.9%	(39.7%)	
Cash/cash equivalents at the year end:	1	(0)	1 322	166 875.3%	5 125	739 280.3%	3 787	(1 623 491.8%)	2 544	(687 551.1%)	2 544	(687 551.1%)	151	3%	1 588.2%	

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	141	36.7%	130	33.7%	114	29.6%	386	2.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	2 875	42.7%	773	11.7%	2 924	44.6%	6 573	50.1%
Auditor-General	-	-	-	-	-	-	6 172	100.0%	6 172	47.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**3 016**	**23.0%**	**904**	**6.9%**	**9 222**	**70.2%**	**13 132**	**100.0%**

Contact Details

Municipal Manager	Mr Sabelo Mvuthu	043 298 7210
Financial Manager	Ms Nyithe Venter	043 298 7299

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SARAH BAARTMAN (DC10)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**145 393**	**172 548**	**44 397**	**30.5%**	**34 205**	**23.6%**	**31 731**	**18.4%**	**10 445**	**6.1%**	**120 868**	**70.0%**	**6 657**	**64.6%**	**56.9%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 300	1 300	300	23.1%	300	23.1%	119	9.1%	319	24.6%	1 037	79.8%	300	80.8%	6.3%
Interest earned - external investments	10 600	15 700	3 488	32.9%	4 428	41.8%	1 467	9.3%	5 199	33.1%	14 582	92.9%	4 616	115.3%	12.6%
Interest earned - outstanding debtors	-	-	-	-	0	-	0	-	0	-	1	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	48	48	12	26.1%	8	16.8%	8	16.8%	12	24.9%	38	80.7%	11	112.9%	3.4%
Transfers recognised - operational	91 265	97 232	40 228	44.1%	29 248	32.0%	29 685	29.9%	4 262	4.4%	102 424	105.8%	1 074	92.8%	170.6%
Other own revenue	42 180	58 268	378	0%	245	1%	1 553	1.8%	622	1.1%	2 798	4.1%	161	8%	285.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**145 393**	**172 548**	**20 885**	**14.4%**	**31 881**	**21.9%**	**31 021**	**18.4%**	**40 994**	**23.8%**	**125 551**	**72.8%**	**29 797**	**69.3%**	**38.0%**
Employee related costs	47 705	49 216	10 992	22.8%	11 699	24.5%	7 994	17.2%	9 693	21.2%	40 348	87.2%	10 333	91.3%	(6.1%)
Remuneration of councillors	7 505	7 505	1 634	22.3%	1 687	22.5%	1 734	24.7%	1 844	23.6%	6 519	83.7%	1 614	88.8%	(12.3%)
Debt impairment	-	-	-	-	-	-	-	-	134	-	134	-	-	-	(100.0%)
Depreciation and asset impairment	1 862	1 862	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 462	4 650	556	12.4%	550	12.3%	821	20.2%	880	22.1%	2 853	70.6%	607	76.3%	112%
Transfers and grants	20 556	30 202	1 494	5.8%	2 170	8.5%	4 617	15.0%	4 168	13.8%	12 304	40.9%	1 444	24.9%	188.6%
Other expenditure	58 910	83 164	6 211	10.7%	16 827	28.9%	16 756	20.2%	24 280	29.2%	62 262	76.1%	15 026	70.2%	58.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**-**	**23 511**		**2 434**		**(95)**		**(30 539)**		**(4 684)**		**(23 005)**		
Transfers recognised - capital	-	-	-		-		-		-		-		-		-
Contributions recognised - capital	-	-	-		-		-		-		-		-		-
Contributed assets	-	-	-		-		-		-		-		-		-
Surplus/(Deficit) after capital transfers and contributions	**-**	**-**	**23 511**		**2 434**		**(95)**		**(30 539)**		**(4 684)**		**(23 005)**		
Taxation	-	-	-		-		-		-		-		-		-
Surplus/(Deficit) after taxation	**-**	**-**	**23 511**		**2 434**		**(95)**		**(30 539)**		**(4 684)**		**(23 005)**		
Attributable to minorities	-	-	-		-		-		-		-		-		-
Surplus/(Deficit) attributable to municipality	**-**	**-**	**23 511**		**2 434**		**(95)**		**(30 539)**		**(4 684)**		**(23 005)**		
Share of surplus/ (deficit) of associate	-	-	-		-		-		-		-		-		-
Surplus/(Deficit) for the year	**-**	**-**	**23 511**		**2 434**		**(95)**		**(30 539)**		**(4 684)**		**(23 005)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**5 487**	**5 939**	**1**	**-**	**162**	**3.0%**	**179**	**3.0%**	**1 089**	**18.3%**	**1 432**	**24.1%**	**691**	**41.0%**	**57.6%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 487	5 939	1	-	162	3.0%	179	3.0%	1 089	18.3%	1 432	24.1%	691	41.0%	57.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**5 487**	**5 939**	**1**	**-**	**162**	**3.0%**	**179**	**3.0%**	**1 089**	**18.3%**	**1 432**	**24.1%**	**691**	**41.0%**	**57.6%**
Governance and Administration	**4 459**	**4 754**	**4**	**-**	**49**	**1.1%**	**94**	**1.9%**	**139**	**2.9%**	**365**	**7.7%**	**[illegible]**	**[illegible]**	**(81.1%)**
Executive & Council	62	297	-	-	17	27.8%	14	5.6%	-	-	31	12.4%	134	76.5%	(100.0%)
Budget & Treasury Office	4 347	4 347	-	-	2	-	8	2%	-	-	10	2%	-	8%	-
Corporate Services	79	109	1	1.9%	30	39.0%	69	64.8%	121	66.2%	222	170.8%	78	-	54.7%
Community and Public Safety	**838**	**[illegible]**	**-**	**-**	**41**	**4.9%**	**-**	**-**	**-**	**-**	**41**	**[illegible]**	**[illegible]**	**[illegible]**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	17	58.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	838	1 046	-	-	41	4.9%	-	-	-	-	41	4.0%	-	-	-
Economic and Environmental Services	**163**	**170**	**-**	**-**	**71**	**43.6%**	**85**	**52.0%**	**960**	**569.2%**	**1 127**	**662.8%**	**461**	**60.8%**	**110.0%**
Planning and Development	163	170	-	-	67	41.0%	84	52.0%	-	-	150	91.7%	380	47.4%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	3	-	-	-	960	-	971	-	80	-	1 102.3%
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**145 393**	**167 448**	**44 397**	**30.5%**	**34 295**	**23.6%**	**26 334**	**15.7%**	**10 445**	**6.2%**	**115 471**	**69.0%**	**6 657**	**68.1%**	**56.9%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	43 028	59 610	681	1.6%	618	1.4%	1 027	2.0%	960	1.6%	3 769	6.4%	472	3.3%	108.1%
Government - operating	91 365	97 232	43 238	46.1%	29 248	32.0%	19 662	20.2%	4 302	4.4%	93 451	96.1%	1 578	65.1%	170.6%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	10 800	10 606	3 478	32.8%	4 429	41.8%	4 645	49.8%	5 184	49.8%	18 552	170.2%	4 608	161.7%	12.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(143 511)**	**(165 558)**	**(30 885)**	**14.6%**	**(31 697)**	**22.2%**	**(31 621)**	**19.2%**	**(40 868)**	**24.7%**	**(125 421)**	**75.8%**	**(29 757)**	**68.9%**	**37.5%**
Suppliers and employees	(118 000)	(134 058)	(17 757)	15.0%	(39 686)	33.6%	(27 309)	20.4%	(39 650)	27.4%	(111 438)	83.1%	(38 823)	77.4%	29.8%

Finance charges			(1 634)								(1 634)				
Transfers and grants	(31 009)	(31 473)	(1 464)	2.4%	(1 173)	82%	(4 637)	14.4%	(4 168)	13.2%	(12 544)	39.2%	(1 644)	24.3%	188.6%
Net Cash from/(used) Operating Activities	**1 882**	**1 882**	**23 511**	**1 249.3%**	**2 434**	**129.4%**	**(3 457)**	**(291.5%)**	**(30 415)**	**(1 616.1%)**	**(9 958)**	**(529.9%)**	**(23 059)**	**-**	**32.8%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(5 457)	(5 939)	(1)	-	(162)	3.0%	(179)	3.8%	(1 665)	10.2%	(1 428)	24.8%	(691)	(41.8%)	57.8%
Capital assets	(5 457)	(5 939)	(1)	-	(162)	3.0%	(179)	3.8%	(1 665)	10.2%	(1 428)	24.8%	(691)	(41.8%)	57.8%
Net Cash from/(used) Investing Activities	**(5 457)**	**(5 939)**	**(1)**	**-**	**(162)**	**3.0%**	**(179)**	**3.8%**	**(1 665)**	**10.2%**	**(1 428)**	**24.8%**	**(691)**	**(41.8%)**	**57.8%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 580)**	**(4 057)**	**23 510**	**(655.8%)**	**2 272**	**(63.4%)**	**(3 666)**	**139.7%**	**(31 508)**	**776.4%**	**(11 386)**	**280.8%**	**(23 749)**	**(99.9%)**	**32.7%**
Cash/cash equivalents at the year begin:	236 160	229 190	-		23 510	10.0%	20 750	11.4%	20 116	8.8%	-	-	21 628		0.7%
Cash/cash equivalents at the year end:	232 580	232 133	23 510	10.8%	20 750	11.6%	39 116	9.1%	(11 394)	(5.1%)	(11 394)	(5.1%)	(2 122)	(2.0%)	374.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	1	0%	14	8.1%	1	6%	152	99.8%	167	3.8%	-	-	-	-
Interest on Arrear Debtor Accounts	9	100.0%	-	-	-	-	-	-	9	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 027	24.4%	972	23.1%	0	-	2 208	52.5%	4 208	96.2%	263	6.2%	-	-
Total By Income Source	**1 038**	**23.5%**	**986**	**22.3%**	**1**	**-**	**2 360**	**53.3%**	**4 376**	**100.0%**	**263**	**6.3%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 027	23.5%	986	22.3%	0	-	2 360	54.0%	4 373	99.9%	263	6.0%	-	-
Commercial	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	35.2%	1	34.4%	1	34.4%	(0)	-0.0%	2	0%	-	-	-	-
Total By Customer Group	**1 038**	**23.5%**	**988**	**22.3%**	**1**	**-**	**2 360**	**53.9%**	**4 376**	**100.0%**	**263**	**6.3%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	455	24.8%	173	10.7%	1 050	64.6%	-	-	1 628	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**455**	**24.8%**	**173**	**10.7%**	**1 050**	**64.6%**	**-**	**-**	**1 628**	**100.0%**

Contact Details

Municipal Manager	Mr D M Pilay	041 508 7119
Financial Manager	Mr Denis De Lange	041 508 7347

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBHASHE (EC121)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**295 433**	**382 058**	**267 166**	**90.4%**	**71 931**	**24.3%**	**63 799**	**21.1%**	**21 491**	**7.1%**	**424 327**	**148.3%**	**7 771**	**71.8%**	**176.6%**
Property rates	5 567	6 663	2 064	36.7%	1 376	23.1%	2 025	29.1%	1 244	18.6%	6 709	97.2%	1 686	67.1%	(23.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	808	808	266	32.9%	177	22.0%	(726)	(89.8%)	238	29.5%	449	(5.4%)	156	64.3%	52.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	807	807	164	20.3%	423	52.4%	624	64.8%	340	42.9%	1 427	180.0%	178	75.7%	94.8%
Interest earned - external investments	6 600	10 478	68	1.1%	2 776	46.2%	4 362	41.6%	1 681	16.0%	9 088	86.7%	122	142.7%	1 446.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	483	1 927	(411)	(8.5%)	582	120.5%	624	39.8%	522	35.2%	1 718	109.6%	236	82.3%	134.5%
Licences and permits	1 703	1 668	4	2%	350	14.2%	227	13.6%	100	9.6%	631	37.8%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	226 753	216 639	264 276	116.6%	54 646	23.6%	52 790	24.2%	1 606	0%	373 422	171.9%	287	73.5%	250.6%
Other own revenue	52 843	62 843	306	6%	11 796	23.2%	3 976	6.2%	16 522	26.5%	32 599	51.9%	3 063	49.2%	214.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**256 935**	**264 351**	**50 288**	**19.4%**	**23 598**	**9.1%**	**60 171**	**22.8%**	**63 143**	**23.9%**	**197 201**	**74.6%**	**68 734**	**69.4%**	**(5.4%)**
Employee related costs	80 351	80 351	12 937	16.0%	9 200	11.5%	26 656	33.4%	17 799	22.2%	66 592	81.9%	21 806	82.1%	(18.8%)
Remuneration of councillors	20 366	20 366	3 732	22.3%	3 701	14.5%	8 449	33.5%	5 539	21.9%	23 420	91.6%	17 606	147.3%	(53.8%)
Debt impairment	1 010	1 010	-	-	-	-	-	-	-	-	-	-	-	83.8%	-
Depreciation and asset impairment	38 200	38 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	(1)	-	(1)	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	29 840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 594	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	85 552	116 224	31 619	37.1%	10 648	12.4%	25 716	21.6%	39 806	33.5%	107 788	90.6%	33 022	68.1%	20.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**38 518**	**37 707**	**216 918**		**48 332**		**3 628**		**(41 652)**		**227 126**		**(58 963)**		
Transfers recognised - capital	73 122	73 122	39 346	53.8%	25 692	35.0%	18 236	36.2%	-	-	84 182	115.1%	-	48.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**111 640**	**110 829**	**256 263**		**73 925**		**22 863**		**(41 652)**		**311 309**		**(58 963)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**111 640**	**110 829**	**256 263**		**73 925**		**22 863**		**(41 652)**		**311 309**		**(58 963)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**111 640**	**110 829**	**256 263**		**73 925**		**22 863**		**(41 652)**		**311 309**		**(58 963)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**111 640**	**110 829**	**256 263**		**73 925**		**22 863**		**(41 652)**		**311 309**		**(58 963)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**124 039**	**126 115**	**29 223**	**23.5%**	**66 316**	**53.4%**	**25 327**	**20.1%**	**39 871**	**31.6%**	**160 737**	**127.5%**	**16 849**	**40.7%**	**136.6%**
National Government	124 039	126 115	29 223	23.5%	66 316	53.4%	25 327	20.1%	39 871	31.6%	160 737	127.5%	16 827	39.9%	137.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	23	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**124 039**	**126 115**	**29 223**	**23.5%**	**66 316**	**53.4%**	**25 327**	**20.1%**	**39 871**	**31.6%**	**160 737**	**127.5%**	**16 849**	**39.3%**	**136.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**124 039**	**126 115**	**29 223**	**23.5%**	**66 316**	**53.4%**	**25 328**	**20.1%**	**39 871**	**31.6%**	**160 737**	**127.5%**	**16 849**	**40.7%**	**136.6%**
Governance and Administration	**4 489**	**4 145**	**998**	**4.9%**	**778**	**8.9%**	**1 815**	**16.9%**	**1 464**	**56.9%**	**5 774**	**71.9%**	**417**	**68.9%**	**250.9%**
Executive & Council	200	260	111	55.7%	58	29.1%	22	8.0%	83	29.6%	273	98.2%	135	17.2%	(31.1%)
Budget & Treasury Office	400	900	96	24.1%	82	20.6%	682	63.8%	280	31.1%	1 021	116.8%	45	12.3%	527.2%
Corporate Services	3 889	2 985	-	-	138	3.5%	1 210	31.0%	1 100	29.5%	2 448	62.2%	238	8.7%	231.7%
Community and Public Safety	**400**	**4 150**	**3 675**	**414.7%**	**778**	**42.6%**	**636**	**46.3%**	**834**	**54.4%**	**5 444**	**101.7%**	**168**	**17.4%**	**54.9%**
Community & Social Services	215	215	-	-	-	-	-	-	167	89.4%	167	89.4%	192	96.0%	(2.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	207	907	2 023	786.5%	276	107.4%	326	57.9%	432	47.6%	3 056	336.9%	116	12.1%	291.5%
Housing	21	21	-	-	-	-	-	-	-	-	-	-	18	78.5%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**116 336**	**117 062**	**26 992**	**23.2%**	**65 778**	**56.5%**	**22 969**	**19.6%**	**37 788**	**32.3%**	**153 516**	**131.1%**	**15 799**	**45.3%**	**139.2%**
Planning and Development	65	346	-	-	-	-	102	29.5%	127	37.1%	229	66.6%	-	-	(100.0%)
Road Transport	116 614	116 666	26 992	23.3%	65 778	56.9%	22 846	19.6%	37 412	32.3%	153 216	131.4%	15 686	45.6%	138.6%
Environmental Protection	658	150	-	-	-	-	21	17.7%	-	-	21	17.7%	108	17.5%	(100.0%)
Trading Services	**2 800**	**2 800**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**265**	**6.6%**	**(100.0%)**
Electricity	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	265	265	-	-	-	-	-	-	-	-	-	-	256	96.8%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	9	3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**295 433**	**375 188**	**126 137**	**42.7%**	**97 534**	**33.0%**	**83 034**	**22.1%**	**21 491**	**5.7%**	**328 195**	**87.5%**	**7 771**	**72.1%**	**176.6%**
Property rates, penalties and collection charges	5 957	6 957	2 064	34.7%	1 376	23.1%	2 023	29.1%	1 294	18.6%	6 758	97.2%	1 659	76.1%	(22.0%)
Service charges	**866**	**866**	366	38.8%	177	020%	(733)	(84.6%)	338	39.0%	(40)	(5.4%)	156	79.4%	53.8%
Other revenue	10 566	66 566	1 763	12.4%	10 137	53.2%	5 342	8.0%	17 031	25.5%	37 232	55.9%	2 027	55.5%	210.5%
Government - operating	268 703	216 828	80 346	30.4%	94 645	212%	52 755	24.3%	1 035	0%	196 666	91.6%	287	72.9%	250.6%
Government - capital		21 992	21 992		2 198		14 222	64.7%			38 412	174.7%		0.0%	
Interest	6 000	10 479	208	3.5%	2 755	45.9%	4 353	41.5%	1 661	15.8%	9 333	89.1%	133	101.5%	1 449.4%
Dividends															
Payments	**(258 935)**	**(325 149)**	**(50 398)**	**19.4%**	**(20 599)**	**8.1%**	**(60 171)**	**26.7%**	**(63 143)**	**28.0%**	**(197 241)**	**87.4%**	**(60 734)**	**68.0%**	**(5.4%)**
Suppliers and employees	(258 935)	(325 149)	(50 398)	19.4%	(20 599)	8.1%	(60 171)	(26.7%	(63 143)	28.0%	(197 241)	87.4%	(60 734)	68.0%	(5.4%)

Finance charges	-	-	-	-	-	-	-	-	(6)	-	(6)	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**36 518**	**159 039**	**75 846**	**297.7%**	**72 825**	**202.5%**	**22 663**	**13.2%**	**(41 652)**	**(27.8%)**	**130 694**	**87.3%**	**(56 563)**	**93.3%**	**(29.4%)**
Cash Flow from Investing Activities															
Receipts	-	-	**46 226**	-	-	-	-	-	-	-	**46 226**	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	46 226	-	-	-	-	-	-	-	46 226	-	-	-	-
Payments	(73 122)	(126 115)	(29 222)	40.0%	(68 316)	90.7%	(23 326)	20.1%	(39 875)	31.6%	(160 731)	127.5%	(21 826)	46.4%	82.7%
Capital assets	(73 122)	(126 115)	(29 222)	40.0%	(68 316)	90.7%	(23 326)	20.1%	(39 875)	31.6%	(160 731)	127.5%	(21 826)	46.4%	82.7%
Net Cash from/(used) Investing Activities	**(73 122)**	**(126 115)**	**17 004**	**(23.3%)**	**(68 316)**	**90.7%**	**(23 326)**	**20.1%**	**(39 875)**	**31.6%**	**(114 505)**	**90.8%**	**(21 826)**	**46.5%**	**82.7%**
Cash Flow from Financing Activities															
Receipts	-	-	(18)	-	-	-	-	-	-	-	(18)	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(18)	-	-	-	-	-	-	-	(18)	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**(18)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(18)**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(36 604)**	**23 924**	**92 834**	**(253.6%)**	**7 619**	**(20.8%)**	**(2 664)**	**(10.3%)**	**(81 527)**	**(340.8%)**	**16 465**	**68.8%**	**(80 789)**	**9.2%**	**3%**
Cash/cash equivalents at the year begin:	-	-	-	-	92 834	-	100 453	-	97 988	-	-	-	Total	-	29.5%
Cash/cash equivalents at the year end:	(36 604)	23 924	92 834	(253.6%)	100 453	(274.6%)	97 988	409.8%	16 465	68.8%	16 465	68.8%	(3 685)	9.2%	(872.2%)

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 603	6.8%	639	2.3%	618	2.1%	25 972	88.7%	29 151	99.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	59	80.4%	2	2.7%	2	2.7%	4	7.2%	59	2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 663**	**6.8%**	**639**	**2.2%**	**620**	**2.1%**	**25 976**	**88.9%**	**29 210**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 460	62.1%	212	8.8%	210	8.8%	460	20.2%	2 401	8.2%	-	-	-	-
Commercial	153	1.9%	130	1.7%	130	1.7%	6 884	94.7%	7 268	24.1%	-	-	-	-
Households	50	1.9%	292	1.8%	280	1.8%	16 540	94.9%	17 420	24.2%	-	-	-	-
Other	1	0%	5	2%	5	2%	1 972	98.9%	1 992	6.2%	-	-	-	-
Total By Customer Group	**1 663**	**6.8%**	**639**	**2.2%**	**625**	**2.1%**	**25 976**	**88.9%**	**29 210**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 028	99.8%	10	2%	-	-	-	-	5 039	100.0%
Total	**5 028**	**99.8%**	**10**	**2%**	**-**	**-**	**-**	**-**	**5 039**	**100.0%**

Contact Details

Municipal Manager	Sulaimi Yaqoub Powes	047 489 0000
Financial Manager	Mr Adam Dhludhi	047 489 0000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MNQUMA (EC122)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**291 254**	**284 511**	**220 688**	**87.8%**	**81 208**	**32.4%**	**84 998**	**29.9%**	**8 532**	**3.0%**	**395 516**	**139.0%**	**6 349**	**74.1%**	**34.4%**
Property rates	19 472	19 472	20 380	104.7%	396	2.0%	1 078	5.5%	1410	8.2%	23 464	120.5%	-	113.3%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 100	4 100	-	-	-	-	-	-	-	-	-	-	291	64.8%	(100.0%)
Service charges - other			392		976		242		466		1 986		291		54.9%
Rental of facilities and equipment	2 317	2 317	462	20.8%	1 171	50.5%	183	8.2%	411	17.8%	2 227	87.4%	390	83.2%	5.3%
Interest earned - external investments	4 600	5 400	1 662	36.9%	2 023	44.0%	1 262	23.4%	1 187	21.6%	6 113	113.2%	668	92.5%	34.4%
Interest earned - outstanding debtors	4 325	4 025	832	19.4%	1 540	34.6%	782	19.9%	1 862	46.3%	4 917	119.7%	639	117.2%	183.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 291	6 786	857	38.9%	671	30.5%	2 220	32.8%	484	7.1%	4 232	62.4%	338	84.3%	30.2%
Licences and permits	1 000	800	608	60.8%	1 433	143.3%	360	45.0%	602	75.3%	2 998	374.8%	771	80.3%	(21.9%)
Agency services	4 300	3 500	197	4.4%	310	7.2%	2 228	62.2%	1 451	40.7%	4 186	119.6%	165	89.9%	781.8%
Transfers recognised - operational	207 394	236 407	160 336	94.2%	72 029	30.0%	76 938	32.4%	301	1%	344 703	145.8%	408	67.1%	(12.2%)
Other own revenue	905	905	199	11.2%	225	23.6%	126	14.0%	116	12.3%	666	80.1%	1 628	380.3%	(92.8%)
Gains on disposal of PPE	560	560	113	19.7%	33	6.0%	-	-	-	-	146	33.1%	155	145.2%	(100.0%)
Operating Expenditure	**301 355**	**444 510**	**81 270**	**20.3%**	**74 350**	**24.7%**	**54 462**	**12.3%**	**70 167**	**15.8%**	**280 250**	**58.8%**	**58 946**	**74.1%**	**19.0%**
Employee related costs	166 304	154 497	54 924	37.5%	48 539	33.2%	39 739	19.2%	39 116	25.7%	172 810	111.9%	44 688	109.3%	(11.1%)
Remuneration of councillors	24 145	23 026	-	-	-	-	1 716	6.7%	4 168	18.1%	5 818	23.8%	-	38.7%	(100.0%)
Debt impairment	3 000	160 000	-	-	-	-	1 500	9%	200	2%	1 700	1.1%	-	-	(100.0%)
Depreciation and asset impairment	47 599	-	-	-	-	-	7 850	-	7 850	-	15 700	-	-	-	(100.0%)
Finance charges	1 000	1 600	173	14.4%	508	42.3%	342	18.8%	536	29.5%	1 559	85.7%	439	118.7%	21.2%
Bulk purchases	7 000	8 000	1 200	16.3%	2 400	32.1%	1 944	22.5%	2 814	32.5%	8 464	98.2%	3 000	116.2%	(6.7%)
Other Materials	7 403	7 900	1 024	13.7%	2 003	26.9%	1 039	13.1%	1 238	15.5%	5 284	67.0%	711	58.3%	72.7%
Contracted services	7 019	9 288	828	8.9%	8 478	119.7%	2 821	39.9%	2 822	39.9%	14 947	154.9%	1 682	99.4%	38.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	36 015	76 712	3 338	5.7%	12 409	21.4%	7 527	9.8%	11 030	14.4%	34 303	44.7%	7 971	49.8%	38.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	21	-	(100.0%)
Surplus/(Deficit)	**(30 098)**	**(159 999)**	**139 418**		**6 858**		**30 537**		**(61 635)**		**135 226**		**(52 598)**		
Transfers recognised - capital	107 897	87 671	-	-	891	8%	899	9%	13 612	13.9%	15 512	15.7%	1 299	53.9%	1026.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**77 799**	**(62 328)**	**139 418**		**7 749**		**31 435**		**(48 021)**		**150 690**		**(50 998)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**77 799**	**(62 328)**	**139 418**		**7 749**		**31 435**		**(48 021)**		**150 690**		**(50 998)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**77 799**	**(62 328)**	**139 418**		**7 749**		**31 435**		**(48 021)**		**150 690**		**(50 998)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**77 799**	**(62 328)**	**139 418**		**7 749**		**31 435**		**(48 021)**		**150 690**		**(50 998)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**107 897**	**105 668**	**181**	**.2%**	**13 248**	**12.3%**	**1 741**	**1.7%**	**433**	**.4%**	**15 603**	**14.9%**	**3 442**	**37.3%**	**(87.4%)**
National Government	107 897	105 668	181	.2%	13 248	12.3%	1 741	1.7%	433	.4%	15 603	14.9%	3 442	37.3%	(87.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**107 897**	**105 668**	**181**	**.2%**	**13 248**	**12.3%**	**1 741**	**1.7%**	**433**	**.4%**	**15 603**	**14.9%**	**3 442**	**37.3%**	**(87.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**107 897**	**105 668**	**181**	**.2%**	**13 248**	**12.3%**	**1 741**	**1.7%**	**433**	**.4%**	**15 603**	**14.9%**	**3 442**	**37.3%**	**(87.4%)**
Governance and Administration	**6 758**	**7 778**	**479**	**11.9%**	**1 614**	**24.1%**	**452**	**10.4%**	**411**	**14.9%**	**3 957**	**74.9%**	**764**	**154.1%**	**(46.1%)**
Executive & Council	39	62	-	-	80	207.0%	10	19.0%	-	-	90	117.0%	33	121.8%	(100.0%)
Budget & Treasury Office	35	412	-	-	114	329.2%	54	13.2%	18	4.4%	186	45.2%	102	92.7%	(82.2%)
Corporate Services	1 133	2 277	171	14.8%	845	71.6%	384	16.9%	395	17.3%	1 795	78.8%	578	99.4%	(31.6%)
Community and Public Safety	**5 160**	**6 160**	**-**	**-**	**1 455**	**28.1%**	**64**	**3%**	**-**	**-**	**1 519**	**17.9%**	**1 017**	**69.1%**	**(100.0%)**
Community & Social Services	5 160	6 036	-	-	1 102	21.3%	11	.2%	-	-	1 113	17.6%	1 017	46.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**101 397**	**95 960**	**10**	**-**	**11 112**	**11.0%**	**1 276**	**1.3%**	**20**	**-**	**12 418**	**12.9%**	**765**	**34.6%**	**(97.3%)**
Planning and Development	660	294	10	1.5%	10	2.0%	4	1.2%	20	6.9%	44	14.8%	115	69.7%	(82.5%)
Road Transport	100 737	95 666	-	-	11 097	11.0%	1 272	1.3%	-	-	12 368	12.9%	650	34.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**358 471**	**381 592**	**108 659**	**30.3%**	**90 672**	**25.3%**	**67 874**	**17.8%**	**3 052**	**.8%**	**270 256**	**70.8%**	**4 972**	**89.3%**	**(38.8%)**
Property rates, penalties and collection charges	19 472	19 472	1 711	8.8%	4 717	24.2%	1 549	7.9%	641	3.3%	8 613	44.2%	1 771	67.5%	(65.3%)
Service charges	4 168	4 168	158	3.8%	146	3.5%	207	7.7%	116	2.8%	760	17.2%	279	34.8%	(69.4%)
Other revenue	14 722	14 627	1 522	10.3%	2 189	14.7%	5 018	34.1%	1 918	13.6%	11 081	76.2%	1 644	85.3%	13.3%
Government - operating	257 350	236 441	99 168	42.3%	80 317	34.1%	58 902	24.9%	-	-	237 388	100.2%	-	103.2%	
Government - capital	52 000	97 000	5 000	5.2%	-	-	-	-	-	-	5 000	5.2%	-	100.0%	
Interest	9 809	9 424	2 100	22.6%	2 304	23.5%	2 002	21.6%	477	5.1%	7 483	79.1%	1 617	127.9%	(73.8%)
Dividends															
Payments	**(301 333)**	**(444 510)**	**(33 873)**	**11.2%**	**(76 979)**	**26.2%**	**(62 260)**	**16.5%**	**(25 501)**	**5.7%**	**(220 643)**	**49.6%**	**(62 683)**	**82.8%**	**(58.9%)**
Suppliers and employees	(300 533)	(443 609)	(33 820)	11.3%	(76 378)	25.7%	(61 941)	16.5%	(25 341)	5.7%	(219 479)	49.6%	(61 628)	83.0%	(58.9%)

Finance charges	(1 209)	(1 833)	(52)	4.4%	(603)	50.0%	(349)	19.2%	(165)	8.8%	(1 165)	640.0%	(454)	95.1%	(643.0%)
Transfers and grants	-	-	-		-		-		-		-		-		
Net Cash from/(used) Operating Activities	**57 118**	**(62 910)**	**74 786**	**130.9%**	**11 693**	**20.5%**	**(14 410)**	**22.9%**	**(22 448)**	**23.7%**	**49 613**	**(78.9%)**	**(57 113)**	**116.0%**	**(60.7%)**
Cash Flow from Investing Activities															
Receipts	**590**	**590**	**35**	**6.0%**	**426**	**72.4%**	**-**	**-**	**-**	**-**	**463**	**78.4%**	**166**	**126.8%**	**(100.0%)**
Proceeds on disposal of PPE	590	590	35	6.0%	426	72.4%	-	-	-	-	463	78.4%	166	126.8%	(100.0%)
Decrease in non-current debtors	-	-	-		-		-	-	-	-	-		-		-
Decrease in other non-current receivables	-	-	-		-		-	-	-	-	-		-		-
Decrease (increase) in non-current investments	-	-	-		-		-	-	-	-	-		-		-
Payments	**(197 807)**	**(97 671)**	**(13 536)**	**12.6%**	**(26 888)**	**24.9%**	**(24 163)**	**24.7%**	**-**	**-**	**(64 599)**	**66.1%**	**(30 469)**	**94.4%**	**(100.0%)**
Capital assets	(197 807)	(97 671)	(13 536)	12.6%	(26 888)	24.9%	(24 163)	24.7%	-	-	(64 599)	66.1%	(30 469)	94.4%	(100.0%)
Net Cash from/(used) Investing Activities	**(197 216)**	**(97 081)**	**(13 501)**	**12.6%**	**(26 462)**	**24.7%**	**(24 163)**	**24.9%**	**-**	**-**	**(64 136)**	**66.1%**	**(30 374)**	**94.2%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(98)**	**-**	**(107)**	**-**	**(107)**	**-**	**(138)**	**-**	**(139)**	**-**	**(107)**	**-**	**(98.7%)**
Repayment of borrowing	-	-	(98)	-	(107)	-	(107)	-	(138)	-	(139)	-	(107)	-	(98.7%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(98)**	**-**	**(102)**	**-**	**(107)**	**-**	**(138)**	**-**	**(139)**	**-**	**(102)**	**-**	**(98.7%)**
Net Increase/(Decrease) in cash held	**(30 098)**	**(159 990)**	**61 187**	**(122.1%)**	**(14 871)**	**29.7%**	**(38 684)**	**24.2%**	**(22 462)**	**14.1%**	**(14 651)**	**9.3%**	**(87 590)**	**53.8%**	**(74.3%)**
Cash/cash equivalents at the year begin:	90 622	59 648	-		61 187	67.5%	46 316	78.2%	7 632	12.1%	-	-	67 949		(69.8%)
Cash/cash equivalents at the year end:	46 865	(161 035)	61 187	130.1%	46 316	114.6%	7 632	(7.9%)	(14 830)	14.8%	(14 651)	14.8%	(19 642)	(84.8%)	(24.2%)

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	5	100.0%	-	-	5	0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6	4%	380	42.1%	-	-	517	57.2%	903	99.5%
Total	**6**	**.6%**	**380**	**41.9%**	**5**	**.5%**	**517**	**56.9%**	**908**	**100.0%**

Contact Details

Municipal Manager	Mr Sindile Tambi	(047) 401 2400
Financial Manager	Mr Lubabalo Mangingatha	(047) 401 2400

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GREAT KEI (EC123)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**92 317**	**96 526**	**25 543**	**27.7%**	**25 054**	**27.2%**	**21 419**	**22.2%**	**10 353**	**10.7%**	**82 369**	**85.3%**	**12 381**	**92.8%**	**(15.8%)**
Property rates	22 000	22 000	4 822	21.9%	5 558	25.3%	4 600	20.7%	5 010	22.3%	19 440	87.2%	5 978	89.4%	(16.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6 600	6 600	606	9.3%	1 448	21.9%	1 608	28.2%	1 439	28.4%	5 101	91.8%	826	66.3%	100.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 726	5 402	1 115	19.5%	1 570	19.7%	1 579	19.7%	1 082	19.9%	4 345	79.7%	1 211	97.7%	(21.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	11	-	(100.0%)
Rental of facilities and equipment	203	150	7	3.3%	32	23.0%	24	15.8%	41	27.6%	104	69.0%	16	29.4%	156.2%
Interest earned - external investments	1 600	1 200	83	5.3%	82	6.8%	160	13.3%	91	7.6%	416	34.7%	5	1.4%	1 613.9%
Interest earned - outstanding debtors	2 849	2 849	218	7.7%	1 324	46.5%	1 150	41.8%	887	31.1%	3 579	125.7%	1 438	189.1%	(38.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	30	30	-	-	3	13.8%	0	1.0%	0	2%	4	12.6%	-	2.7%	(100.0%)
Licences and permits	2 000	2 000	280	11.2%	226	9.0%	192	7.5%	383	14.8%	1 081	41.9%	466	38.7%	(17.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 417	47 417	17 940	37.8%	15 478	32.6%	11 994	25.1%	1 940	2.2%	46 353	97.8%	1 773	99.7%	(41.2%)
Other own revenue	2 875	8 273	147	5.1%	311	10.8%	532	6.7%	144	1.7%	1 132	14.0%	444	99.4%	(67.7%)
Gains on disposal of PPE	-	225	225	-	-	-	-	-	-	-	225	100.0%	-	-	-
Operating Expenditure	**114 475**	**120 445**	**17 085**	**14.9%**	**23 208**	**20.4%**	**20 322**	**16.9%**	**16 993**	**14.1%**	**77 676**	**64.5%**	**14 498**	**57.7%**	**17.2%**
Employee related costs	44 066	46 631	8 794	19.7%	11 438	25.6%	10 410	22.4%	10 372	22.3%	41 008	88.2%	7 567	92.9%	37.1%
Remuneration of councillors	3 727	3 677	942	25.3%	947	25.4%	1 156	28.5%	960	26.1%	3 964	107.8%	1 332	112.4%	(28.2%)
Debt impairment	4 100	12 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	739	892	166	22.4%	166	22.4%	166	25.1%	-	-	497	75.1%	166	94.8%	(100.0%)
Bulk purchases	7 000	7 000	3 098	44.3%	1 582	10.6%	1 529	20.5%	1 323	17.8%	7 510	83.0%	1 602	81.4%	(17.4%)
Other Materials	500	550	28	27.0%	2	1.9%	17	16.6%	4	4.4%	50	50.4%	16	31.2%	(72.6%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 243	34 691	4 048	13.0%	9 655	31.1%	7 078	20.2%	4 299	12.4%	25 129	72.2%	3 816	58.7%	12.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22 259)**	**(23 919)**	**8 478**		**1 757**		**1 097**		**(6 639)**		**4 692**		**(2 197)**		
Transfers recognised - capital	30 201	23 592	382	1.3%	9 398	31.1%	8 657	36.2%	11 192	33.6%	29 630	89.0%	3 588	102.3%	329.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 952**	**9 149**	**8 861**		**11 141**		**9 754**		**4 468**		**34 224**		**391**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7 952**	**9 149**	**8 861**		**11 141**		**9 754**		**4 468**		**34 224**		**391**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 952**	**9 149**	**8 861**		**11 141**		**9 754**		**4 468**		**34 224**		**391**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 952**	**9 149**	**8 861**		**11 141**		**9 754**		**4 468**		**34 224**		**391**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**35 152**	**36 149**	**379**	**1.1%**	**7 773**	**22.1%**	**8 492**	**23.5%**	**13 785**	**38.1%**	**30 409**	**84.1%**	**2 327**	**61.3%**	**491.4%**
National Government	30 697	31 342	-	-	7 430	24.7%	7 162	22.9%	12 998	41.4%	27 591	88.1%	2 297	97.9%	465.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 697**	**31 342**	**-**	**-**	**7 430**	**24.7%**	**7 162**	**22.9%**	**12 998**	**41.4%**	**27 591**	**88.1%**	**2 297**	**97.9%**	**465.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 056	4 807	379	7.5%	343	6.8%	1 330	27.3%	778	16.1%	2 830	58.4%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	30	-	(100.0%)
Capital Expenditure Standard Classification	**35 152**	**36 149**	**379**	**1.1%**	**7 773**	**22.1%**	**8 492**	**23.5%**	**13 785**	**38.1%**	**30 409**	**84.1%**	**2 327**	**61.3%**	**491.4%**
Governance and Administration	**4 768**	**4 609**	**367**	**10.1%**	**164**	**4.6%**	**776**	**19.9%**	**181**	**4.4%**	**1 491**	**79.7%**	**16**	**14.9%**	**857.9%**
Executive & Council	200	1 000	11	5.6%	32	24.6%	743	73.6%	13	1.3%	817	80.1%	-	12.6%	(100.0%)
Budget & Treasury Office	1 400	800	356	10.2%	132	9.2%	12	1.5%	270	32.5%	769	89.2%	21	10.1%	1 257.2%
Corporate Services	133	50	10	8.0%	10	8.0%	20	39.2%	11	12.2%	53	99.5%	10	69.8%	11.2%
Community and Public Safety	**454**	**490**	**-**	**-**	**79**	**17.4%**	**-**	**-**	**91**	**4.9%**	**361**	**19.4%**	**-**	**-**	**(100.0%)**
Community & Social Services	604	490	-	-	79	13.0%	-	-	23	4.9%	93	19.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 198**	**31 457**	**-**	**-**	**7 458**	**24.7%**	**7 180**	**22.8%**	**13 048**	**41.4%**	**27 691**	**87.9%**	**2 141**	**62.6%**	**509.4%**
Planning and Development	150	50	-	-	28	18.6%	-	-	28	56.1%	56	38.7%	-	13.3%	-
Road Transport	30 697	31 416	-	-	7 430	24.7%	7 180	22.9%	13 048	41.5%	27 662	88.1%	2 141	62.7%	509.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 570**	**2 253**	**92**	**3.6%**	**53**	**2.1%**	**527**	**23.9%**	**382**	**17.0%**	**1 054**	**46.3%**	**156**	**584.7%**	**151.0%**
Electricity	1 000	1 000	-	-	53	5.3%	264	26.6%	382	38.2%	701	70.1%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 570	1 253	92	5.9%	-	-	271	23.6%	-	-	364	30.2%	156	584.7%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**122 427**	**129 081**	**33 623**	**27.5%**	**26 185**	**21.4%**	**25 039**	**19.4%**	**8 827**	**6.8%**	**93 693**	**72.6%**	**6 381**	**99.7%**	**38.3%**
Property rates, penalties and collection charges	22 500	22 500	5 311	23.6%	4 106	18.3%	3 545	15.8%	3 308	14.7%	16 270	72.3%	2 846	26.7%	16.2%
Service charges	12 558	12 558	1 937	14.8%	1 884	15.0%	2 168	17.3%	2 734	22.1%	8 543	68.4%	1 635	-	66.4%
Other revenue	2 425	9 158	1 733	30.1%	755	13.0%	3 112	33.9%	2 552	28.7%	8 151	89.0%	1 621	-	59.4%
Government - operating	42 417	47 417	21 197	49.7%	19 663	46.4%	16 993	23.1%	-	-	68 610	98.7%	-	100.0%	
Government - capital	36 427	36 427	13 445	36.7%	9 581	26.3%	8 551	23.5%	-	-	13 577	39.0%	-	356.1%	
Interest	4 500	4 500	398	8.1%	196	3.2%	714	12.3%	353	5.8%	1 661	24.9%	79	21.3%	178.0%
Dividends															
Payments	**(87 039)**	**(92 454)**	**(16 671)**	**18.5%**	**(24 778)**	**28.5%**	**(20 668)**	**22.4%**	**(17 727)**	**19.2%**	**(79 261)**	**85.7%**	**(14 439)**	**57.7%**	**22.3%**
Suppliers and employees	(66 637)	(62 249)	(16 071)	18.5%	(24 602)	28.6%	(20 637)	23.4%	(17 727)	19.2%	(79 068)	85.7%	(14 228)	57.4%	23.7%

Finance charges	(620)	(243)	-		(124)	20.4%	(57)	23.1%	-	-	(193)	72.7%	(186)	94.8%	(100.0%)
Transfers and grants	-	-	-		-		-		-	-	-		-		
Net Cash from/(used) Operating Activities	**20 269**	**39 569**	**17 552**	**49.6%**	**1 469**	**8.8%**	**4 342**	**11.9%**	**(8 908)**	**(24.3%)**	**14 484**	**39.4%**	**(8 118)**	**(214.9%)**	**9.8%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(36 149)	(379)	-	(7 772)	-	(8 828)	24.4%	(13 765)	38.1%	(30 736)	85.0%	(2 327)	54.3%	491.4%
Capital assets	-	(36 149)	(379)	-	(7 772)		(8 828)	24.4%	(13 765)	38.1%	(30 736)	85.0%	(2 327)	54.3%	491.4%
Net Cash from/(used) Investing Activities	**-**	**(36 149)**	**(379)**	**-**	**(7 772)**	**-**	**(8 828)**	**24.4%**	**(13 765)**	**38.1%**	**(30 736)**	**85.0%**	**(2 327)**	**54.3%**	**491.4%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(307)	(417)	-	-	(307)	49.4%	(159)	38.1%	-	-	(317)	76.0%	-	-	-
Repayment of borrowing	(307)	(417)	-	-	(307)	49.4%	(159)	38.1%	-	-	(317)	76.0%	-	-	-
Net Cash from/(used) Financing Activities	**(307)**	**(417)**	**-**	**-**	**(307)**	**49.4%**	**(159)**	**38.1%**	**-**	**-**	**(317)**	**76.0%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**20 052**	**0**	**17 173**	**49.0%**	**(6 571)**	**(18.7%)**	**(4 587)**	**########**	**(22 664)**	**########**	**(16 649)**	**########**	**(10 445)**	**(91.9%)**	**117.0%**
Cash/cash equivalents at the year begin:	241	20 656	966	4 594.4%	16 160	8 612.2%	11 589	53.6%	7 589	33.9%	860	4.8%	34 822		(97.5%)
Cash/cash equivalents at the year end:	**20 293**	**20 656**	**18 140**	**91.8%**	**11 594**	**53.6%**	**7 998**	**33.8%**	**(15 057)**	**(73.1%)**	**(15 857)**	**(73.1%)**	**24 487**	**(87.8%)**	**(139.2%)**

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	213	10.1%	208	9.9%	166	8.6%	1 504	71.2%	2 111	3.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 023	4.4%	1 136	3.3%	1 021	3.0%	31 666	89.3%	34 845	52.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	357	1.7%	355	1.4%	260	1.0%	20 433	95.1%	21 505	32.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 964	100.0%	-	-	-	-	-	-	7 964	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**10 557**	**14.9%**	**1 649**	**2.5%**	**1 597**	**2.4%**	**53 852**	**80.3%**	**67 105**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	491	21.9%	112	5.7%	97	4.9%	1 327	67.5%	1 968	2.9%	-	-	-	-
Commercial	1 945	15.8%	271	4.8%	302	5.2%	5 055	75.1%	6 702	10.0%	-	-	-	-
Households	8 324	16.6%	1 267	2.2%	1 198	2.0%	47 467	81.2%	58 436	87.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**10 557**	**14.9%**	**1 649**	**2.5%**	**1 597**	**2.4%**	**53 852**	**80.3%**	**67 105**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 298	100.0%	-	-	-	-	-	-	1 298	11.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 016	25.8%	2 060	26.7%	272	3.5%	3 440	44.1%	7 818	70.6%
Auditor-General	35	1.8%	15	7%	281	14.0%	1 673	83.5%	2 004	18.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**3 299**	**29.8%**	**2 160**	**19.5%**	**553**	**5.0%**	**5 113**	**46.2%**	**11 072**	**100.0%**

Contact Details

Municipal Manager	Mrs Ivy Sithole-Nqwenia	043 631 5700
Financial Manager	Mr Mxolisi(Luvuyo Mzaza	043 631 5700

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMAHLATHI (EC124)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**246 391**	**249 428**	**71 569**	**29.0%**	**52 994**	**21.5%**	**75 581**	**30.3%**	**33 916**	**13.6%**	**233 996**	**93.8%**	**10 653**	**81.0%**	**87.8%**
Property rates	15 800	16 800	4 015	25.4%	4 288	27.1%	3 522	20.9%	3 600	22.6%	15 425	92.6%	1 656	93.5%	105.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 666	30 512	9 072	35.4%	8 364	32.7%	18 699	61.3%	8 125	26.6%	44 258	145.1%	8 143	117.6%	-1.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 664	8 662	2 144	24.7%	2 147	24.8%	2 149	25.0%	2 150	25.0%	8 589	100.1%	2 053	97.4%	7.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	825	1 241	428	67.1%	190	30.4%	174	13.8%	30	2.8%	822	65.0%	192	135.3%	-77.9%
Interest earned - external investments	6 600	6 600	1 510	15.8%	2 411	25.4%	2 441	28.7%	1 130	13.3%	7 491	88.1%	2 308	148.7%	-50.9%
Interest earned - outstanding debtors	1 500	2 140	537	35.8%	555	37.0%	581	25.7%	522	23.9%	2 115	99.0%	565	145.8%	-10.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	202	52	8	4.0%	16	7.7%	21	40.6%	15	29.0%	58	110.6%	3	13.8%	140.2%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 127	3 217	760	25.3%	610	19.5%	826	25.7%	722	24.0%	2 894	89.4%	649	99.7%	10.2%
Transfers recognised - operational	130 391	132 778	52 786	40.5%	34 566	26.1%	39 653	29.9%	9 527	7.2%	136 533	102.5%	2 151	96.2%	342.9%
Other own revenue	51 054	45 441	235	0%	334	7%	7 534	16.6%	7 624	17.2%	15 927	35.0%	226	3.7%	3446.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**246 391**	**224 442**	**41 541**	**16.9%**	**51 391**	**20.8%**	**87 199**	**38.8%**	**42 618**	**19.0%**	**222 711**	**99.2%**	**49 446**	**97.0%**	**(13.8%)**
Employee related costs	81 628	80 490	19 772	24.2%	25 866	31.7%	21 289	24.9%	19 698	21.9%	86 625	100.2%	18 909	99.5%	(1.1%)
Remuneration of councillors	14 501	13 855	3 272	22.6%	3 374	23.3%	3 686	19.7%	3 440	20.3%	13 774	99.4%	4 096	99.3%	(13.9%)
Debt impairment	6 268	5 000	-	-	-	-	16 144	282.9%	(486)	(9.7%)	13 658	273.2%	-	58.3%	(100.0%)
Depreciation and asset impairment	26 320	24 000	-	-	-	-	16 052	37.5%	4 868	14.1%	24 334	71.4%	(1 177)	84.3%	(370.5%)
Finance charges	-	16 000	-	-	-	-	9 156	33.5%	2 602	23.9%	13 106	79.4%	6 191	88.5%	(58.2%)
Bulk purchases	23 000	23 000	6 060	27.7%	5 515	23.1%	4 620	21.4%	5 121	22.3%	21 444	94.1%	2 833	77.4%	80.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 607	2 230	854	32.9%	200	7.7%	320	14.4%	215	9.7%	1 589	71.2%	265	45.7%	(18.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	92 067	44 610	11 582	12.4%	16 377	17.8%	15 123	33.9%	6 967	15.4%	49 916	111.9%	18 929	118.3%	-63.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(0)**	**24 985**	**30 028**		**1 623**		**(11 618)**		**(8 703)**		**11 279**		**(37 393)**		
Transfers recognised - capital	30 701	35 701	-	-	-	-	4 024	11.3%	-	-	4 024	11.3%	10 508	68.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**30 701**	**60 687**	**30 028**		**1 623**		**(7 595)**		**(8 703)**		**15 303**		**(12 885)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**30 701**	**60 687**	**30 028**		**1 623**		**(7 595)**		**(8 703)**		**15 303**		**(12 885)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 701**	**60 687**	**30 028**		**1 623**		**(7 595)**		**(8 703)**		**15 303**		**(12 885)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 701**	**60 687**	**30 028**		**1 623**		**(7 595)**		**(8 703)**		**15 303**		**(12 885)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**70 222**	**69 687**	**16 185**	**23.2%**	**16 929**	**21.8%**	**19 370**	**31.9%**	**8 636**	**14.2%**	**63 126**	**104.8%**	**24 456**	**59.1%**	**(64.7%)**
National Government	30 701	35 701	9 701	31.6%	8 038	26.2%	1 964	5.5%	(3 762)	(10.5%)	15 941	44.7%	17 868	52.5%	(121.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 701**	**35 701**	**9 701**	**31.6%**	**8 038**	**26.2%**	**1 964**	**5.5%**	**(3 762)**	**(10.5%)**	**15 941**	**44.7%**	**17 868**	**52.5%**	**(121.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	2 837	-	(100.0%)
Internally generated funds	47 521	34 985	8 484	17.9%	8 871	18.7%	17 412	69.7%	12 399	49.6%	47 165	188.8%	3 871	58.1%	212.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**70 222**	**69 687**	**16 185**	**23.2%**	**16 929**	**21.8%**	**19 370**	**31.9%**	**8 636**	**14.2%**	**63 126**	**104.8%**	**24 456**	**59.1%**	**(64.7%)**
Governance and Administration	**1 525**	**1 168**	**N/A**	**0%**	**316**	**21%**	**(64)**	**(4.9%)**	**(166)**	**(11.8%)**	**(84)**	**(6.7%)**	**748**	**71.7%**	**(107.9%)**
Executive & Council	33	33	33	99.6%	-	(33)	(100.0%)	10	10	10.1%	17	32.7%	387	85.7%	(97.5%)
Budget & Treasury Office	825	892	459	55.6%	235	28.5%	(3)	(0%)	(116)	(13.0%)	857	75.4%	63	57.9%	(184.2%)
Corporate Services	1 033	660	22	2.2%	28	2.8%	(31)	(4.7%)	(54)	(8.2%)	(34)	(5.1%)	278	79.2%	(119.4%)
Community and Public Safety	**1 175**	**1 163**	**41**	**3.5%**	**56**	**5.0%**	**63**	**5.5%**	**6**	**0.5%**	**93**	**10.1%**	**674**	**84.9%**	**(99.1%)**
Community & Social Services	865	410	37	4.4%	-	(37)	23	5.7%	9	2.2%	70	17.0%	43	77.8%	(79.0%)
Sport And Recreation	445	82	3	0%	5	2%	2	4.6%	(10)	(23.9%)	(0)	(0.1%)	595	85.2%	(101.8%)
Public Safety	45	45	-	-	-	-	(13)	39.0%	8	33.1%	16	46.6%	41	358.9%	(80.2%)
Housing	150	52	2	1.8%	20	19.0%	(10)	(30.4%)	2	2.8%	11	17.9%	8	66.9%	339.1%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 464**	**52 626**	**17 628**	**26.5%**	**16 313**	**24.5%**	**19 827**	**37.7%**	**9 328**	**17.7%**	**63 096**	**119.9%**	**20 525**	**56.5%**	**(54.6%)**
Planning and Development	31 426	7 566	9 668	30.8%	6 078	19.3%	1 928	37.2%	(2 746)	(53.4%)	12 928	224.2%	17 748	3 322.1%	(131.3%)
Road Transport	35 038	45 038	7 960	22.7%	9 236	23.6%	17 899	39.3%	13 118	28.8%	47 993	106.6%	2 773	14.1%	373.0%
Environmental Protection	-	-	-	-	-	-	-	-	(45)	-	(45)	-	4	0.0%	(1062.5%)
Trading Services	**8 678**	**5 863**	**1**	**-**	**332**	**3.8%**	**(403)**	**(6.9%)**	**(642)**	**(10.9%)**	**(714)**	**(12.1%)**	**2 547**	**52.8%**	**(125.2%)**
Electricity	3 450	3 200	-	-	332	9.7%	(466)	(12.8%)	(642)	(19.8%)	(774)	(21.1%)	2 529	69.8%	(125.4%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	5 228	2 613	1	-	-	-	63	-	-	-	61	-	18	3.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**277 092**	**316 289**	**84 614**	**30.5%**	**92 809**	**33.5%**	**95 250**	**30.1%**	**68 617**	**21.7%**	**341 289**	**107.9%**	**11 962**	**99.1%**	**473.6%**
Property rates, penalties and collection charges	15 800	16 880	4 011	25.4%	4 170	26.4%	3 629	21.5%	3 800	22.6%	15 611	92.5%	(2 067)	17.3%	(284.3%)
Service charges	32 819	39 660	11 738	35.8%	9 217	28.1%	29 646	52.3%	19 275	39.3%	69 876	153.2%	16 166		1.9%
Other revenue	56 345	45 454	1 970	3.5%	29 697	34.7%	12 473	27.4%	12 527	116.2%	56 192	210.5%	1 805		0.129.5%
Government - operating	152 343	158 479	65 737	42.8%	32 168	34.7%	49 672	39.9%	-	-	152 776	78.6%		95.3%	
Government - capital	18 784	35 816	1 158	6.2%	12 557	67.0%	9 832	28.7%	-	-	23 547	65.8%		95.4%	
Interest	11 000	10 000	1 000	14.6%	3 100	28.2%	3 482	39.7%	1 598	15.9%	9 180	99.4%	2 951	155.5%	(45.9%)
Dividends															
Payments	**(188 870)**	**(252 755)**	**(41 746)**	**21.5%**	**(52 159)**	**26.2%**	**(53 463)**	**21.2%**	**(34 650)**	**13.7%**	**(181 988)**	**72.0%**	**(34 013)**	**102.4%**	**1.9%**
Suppliers and employees	(188 870)	(236 255)	(40 246)	20.3%	(52 159)	26.2%	(46 337)	19.6%	(34 650)	14.7%	(171 333)	72.5%	(28 725)	104.8%	20.7%

Finance charges	-	(16 000)	(1 000)		-		(9 158)	55.0%	-	-	(10 658)	644%	(5 341)	67.4%	(100.0%)
Transfers and grants	-	-	-		-		-		-	-	-		-		
Net Cash from/(used) Operating Activities	**76 222**	**63 544**	**42 886**	**54.8%**	**48 753**	**52.1%**	**41 737**	**63.7%**	**33 925**	**53.4%**	**159 201**	**250.7%**	**(22 111)**	**85.1%**	**(253.4%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(76 222)	(61 562)	(16 185)	23.2%	(16 920)	21.6%	(452)	-7%	(12 968)	20.9%	(48 433)	78.7%	(23 694)	61.8%	(64.3%)
Net Cash from/(used) Investing Activities	**(76 222)**	**(61 562)**	**(16 185)**	**23.2%**	**(16 920)**	**21.6%**	**(452)**	**-7%**	**(12 968)**	**20.9%**	**(48 433)**	**78.7%**	**(23 694)**	**61.8%**	**(64.3%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(0)**	**1 982**	**26 680**	**########**	**23 824**	**########**	**41 285**	**2 083.3%**	**21 058**	**1 062.3%**	**110 968**	**5 582.4%**	**(45 205)**	**18.0%**	**(146.6%)**
Cash/cash equivalents at the year begin:	-	129 038	129 038		153 709		177 533	137.6%	218 638	169.5%	129 038	100.0%	84 667		474.4%
Cash/cash equivalents at the year end:	(0)	131 019	155 709	(799 543 479.6%)	177 533	(897 662 926.8%)	218 938	167.8%	239 697	183.1%	239 697	183.1%	(7 188)	666.1%	(4 674.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 762	62.1%	1 438	27.1%	642	10.2%	662	10.6%	5 502	16.6%	-	-	-	-
Receivables from Non-exchange Transactions - Rend	1 124	8.0%	918	6.4%	1 190	8.2%	11 058	77.3%	14 287	44.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	633	4.8%	458	3.7%	340	2.1%	9 602	88.4%	11 034	34.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	0.4%	(0)	0.1%	(0)	0.0%	1 124	83.9%	1 352	4.3%	-	-	-	-
Total By Income Source	**4 518**	**14.1%**	**2 833**	**8.8%**	**2 138**	**6.7%**	**22 547**	**70.4%**	**32 038**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 518	14.1%	2 833	8.8%	2 138	6.7%	22 547	70.4%	32 038	100.0%	-	-	-	-
Total By Customer Group	**4 518**	**14.1%**	**2 833**	**8.8%**	**2 138**	**6.7%**	**22 547**	**70.4%**	**32 038**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 736	100.0%	-	-	-	-	-	-	1 736	100.0%
Total	**1 736**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 736**	**100.0%**

Contact Details

Municipal Manager	Mr Bekisisa King Sinokwe	043 683 0024
Financial Manager	Mrs Joyce Mahonga	043 683 0042

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUSHWA (EC126)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**139 617**	**139 617**	**48 188**	**34.7%**	**33 828**	**23.8%**	**4 604**	**3.3%**	**3 286**	**2.4%**	**89 106**	**64.1%**	**3 668**	**91.6%**	**6.7%**
Property rates	16 845	16 845	8 982	53.3%	936	5.6%	1 686	10.1%	1 027	6.2%	12 631	75.0%	892	98.8%	16.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	416	416	151	36.4%	141	33.8%	141	33.7%	141	33.7%	574	137.2%	134	134.7%	5.0%
Service charges - other	78	78	-	-	-	-	-	-	-	-	-	-	-	34.8%	-
Rental of facilities and equipment	20	20	41	205.9%	48	240.9%	32	162.0%	64	318.6%	178	879.6%	64	634.4%	(15.8%)
Interest earned - external investments	1 000	1 000	182	18.2%	136	13.6%	141	14.1%	266	26.6%	774	77.4%	148	41.1%	82.4%
Interest earned - outstanding debtors	18 000	18 000	852	4.7%	1 512	8.4%	1 060	6.1%	1 122	6.2%	4 546	22.7%	1 220	189.8%	(8.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 024	1 024	27	1.8%	43	2.8%	34	2.2%	50	3.2%	153	10.2%	60	13.2%	(38.1%)
Licences and permits	1 708	1 708	435	24.8%	401	23.0%	357	20.9%	481	27.8%	1 645	96.2%	393	102.5%	17.3%
Agency services	352	352	92	26.4%	91	26.0%	90	25.8%	102	41.1%	374	149.4%	78	157.9%	30.3%
Transfers recognised - operational	84 893	84 893	34 522	39.7%	27 418	31.8%	-	-	-	-	62 140	71.0%	-	97.6%	-
Other own revenue	11 765	11 765	2 904	25.1%	2 319	19.8%	1 023	8.7%	72	4%	6 340	54.2%	82	6.3%	(12.4%)
Gains on disposal of PPE	500	500	-	-	273	43.0%	-	-	-	-	273	43.0%	-	-	-
Operating Expenditure	**156 328**	**156 328**	**21 515**	**13.8%**	**23 054**	**15.1%**	**20 765**	**13.3%**	**29 397**	**18.8%**	**95 331**	**61.0%**	**18 363**	**74.4%**	**60.1%**
Employee related costs	50 310	50 310	10 727	21.3%	12 186	24.2%	12 369	24.6%	12 107	24.2%	47 402	94.2%	10 674	102.2%	13.8%
Remuneration of councillors	7 310	7 310	1 830	25.0%	1 838	25.2%	2 128	29.1%	1 910	26.1%	7 707	105.4%	2 110	87.5%	(13.0%)
Debt impairment	14 000	14 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 914	15 914	4 337	27.3%	3 979	25.0%	249	1.5%	-	-	8 564	53.8%	1 721	87.7%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	68 794	68 794	4 621	6.7%	5 438	8.2%	6 021	8.8%	15 380	22.3%	31 859	46.9%	3 798	52.3%	303.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 311)**	**(17 311)**	**26 673**		**9 368**		**(16 161)**		**(26 101)**		**(6 223)**		**(15 275)**		
Transfers recognised - capital	23 310	23 310	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**5 999**	**5 999**	**26 673**		**9 368**		**(16 161)**		**(26 101)**		**(6 223)**		**(15 275)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**5 999**	**5 999**	**26 673**		**9 368**		**(16 161)**		**(26 101)**		**(6 223)**		**(15 275)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5 999**	**5 999**	**26 673**		**9 368**		**(16 161)**		**(26 101)**		**(6 223)**		**(15 275)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 999**	**5 999**	**26 673**		**9 368**		**(16 161)**		**(26 101)**		**(6 223)**		**(15 275)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**31 001**	**31 001**	**2 300**	**7.4%**	**5 300**	**10.9%**	**8 337**	**26.1%**	**8 416**	**26.3%**	**24 513**	**76.7%**	**12 320**	**63.6%**	**(31.7%)**
National Government	23 310	23 310	2 322	10.0%	5 222	22.4%	7 665	33.0%	7 088	30.4%	22 316	95.7%	12 245	67.4%	(42.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 310**	**23 310**	**2 322**	**10.0%**	**5 222**	**22.4%**	**7 665**	**33.0%**	**7 088**	**30.4%**	**22 316**	**95.7%**	**12 245**	**67.4%**	**(42.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 651	8 651	39	4%	177	2.0%	672	7.5%	1 328	15.4%	2 253	25.5%	74	16.0%	1 697.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**31 001**	**31 001**	**2 300**	**7.4%**	**5 399**	**16.9%**	**8 337**	**26.1%**	**8 416**	**26.3%**	**24 513**	**76.7%**	**12 320**	**63.6%**	**(31.7%)**
Governance and Administration	**4 169**	**4 169**	**18**	**0%**	**141**	**3.4%**	**149**	**6.4%**	**4 660**	**56.3%**	**4 836**	**16.9%**	**16**	**4%**	**4 787.5%**
Executive & Council	152	152	-	-	-	-	-	-	-	-	-	-	-	24.1%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 017	4 017	38	0%	141	3.5%	249	6.7%	1 092	27.2%	1 520	40.2%	58	6.0%	1 743.6%
Community and Public Safety	**1 410**	**1 410**	**-**	**-**	**-**	**-**	**156**	**9.9%**	**-**	**-**	**156**	**9.9%**	**-**	**-**	**-**
Community & Social Services	1 410	1 410	-	-	-	-	156	9.9%	-	-	156	9.9%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 890**	**23 890**	**2 322**	**9.7%**	**5 238**	**21.9%**	**7 852**	**32.9%**	**7 325**	**30.7%**	**22 736**	**95.2%**	**12 246**	**77.0%**	**(40.2%)**
Planning and Development	1 580	1 580	-	0%	-	0%	-	-	-	-	-	0%	-	6.9%	(100.0%)
Road Transport	22 310	22 310	2 322	10.4%	5 222	23.4%	7 852	35.2%	7 325	32.8%	22 701	101.8%	12 246	78.8%	(40.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 491**	**2 491**	**-**	**-**	**28**	**1.1%**	**-**	**-**	**-**	**-**	**28**	**1.1%**	**15**	**13.6%**	**(100.0%)**
Electricity	500	500	-	-	28	5.6%	-	-	-	-	28	5.6%	15	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 991	1 991	-	-	-	-	-	-	-	-	-	-	-	1.3%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**137 497**	**137 497**	**55 837**	**40.6%**	**45 526**	**33.1%**	**33 224**	**24.2%**	**7 689**	**5.6%**	**142 275**	**103.5%**	**2 286**	**91.7%**	**234.6%**
Property rates, penalties and collection charges	8 420	8 420	836	9.9%	3 492	41.5%	1 653	19.7%	4 285	50.9%	10 226	121.5%	1 390	41.7%	208.2%
Service charges	264	264	45	16.8%	39	14.8%	34	11.7%	48	18.3%	165	53.2%	191	4%	(50.4%)
Other revenue	6 484	6 484	10 588	156.3%	2 433	37.5%	644	7.2%	2 102	36.1%	20 174	230.0%	648	14.5%	300.3%
Government - operating	84 853	99 853	37 588	43.2%	39 456	33.1%	31 466	24.7%	-	-	87 510	160.7%	-	0 000.2%	
Government - capital	35 000	23 000	5 780	16.5%	1 103	4.1%	1 427	9.0%	-	-	8 310	36.1%	-	-	
Interest	12 935	12 935	102	1.8%	0	0.1%	662	4.0%	250	3.8%	1 015	10.1%	145	-	62.4%
Dividends															
Payments	**(94 451)**	**(94 451)**	**(52 917)**	**56.0%**	**(62 529)**	**67.7%**	**(18 049)**	**19.1%**	**(28 428)**	**30.1%**	**(163 315)**	**172.9%**	**(16 779)**	**69.3%**	**69.3%**
Suppliers and employees	(94 451)	(94 451)	(52 917)	56.0%	(62 529)	67.7%	(18 049)	19.1%	(28 428)	30.1%	(163 315)	172.9%	(16 779)	69.8%	69.5%

Finance charges	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**43 046**	**43 046**	**2 320**	**5.8%**	**(10 465)**	**(42.8%)**	**15 174**	**23.3%**	**(23 733)**	**(48.2%)**	**(21 048)**	**(48.9%)**	**(14 472)**	**194.2%**	**43.2%**
Cash Flow from Investing Activities																
Receipts	**300**	**300**	**-**	**-**	**25 027**	**8 342.4%**	**18 000**	**6 000.0%**	**-**	**-**	**43 027**	**14 342.4%**	**-**	**-**	**-**
Proceeds on disposal of PPE	300	300	-	-	27	9.1%	-	-	-	-	27	9.1%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	25 000	-	18 000	-	-	-	43 000	-	-	-	-
Decrease in investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(21 691)**	**(21 691)**	**(2 010)**	**9.8%**	**(5 127)**	**19.0%**	**(5 364)**	**15.8%**	**(8 027)**	**23.2%**	**(21 520)**	**66.8%**	**(12 328)**	**78.8%**	**(34.8%)**
Capital assets	(21 691)	(21 691)	(2 010)	9.8%	(5 127)	19.0%	(5 364)	15.8%	(8 027)	23.2%	(21 520)	66.8%	(12 328)	78.8%	(34.8%)
Net Cash from/(used) Investing Activities	**(21 691)**	**(21 691)**	**(2 010)**	**9.8%**	**18 900**	**(62.9%)**	**12 636**	**(39.9%)**	**(8 027)**	**25.4%**	**21 552**	**(68.4%)**	**(12 328)**	**81.8%**	**(34.8%)**
Cash Flow from Financing Activities																
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**11 355**	**11 355**	**102**	**.9%**	**1 497**	**13.1%**	**27 811**	**244.3%**	**(28 708)**	**(252.8%)**	**622**	**5.5%**	**(26 792)**	**(415.0%)**	**7.3%**
Cash/cash equivalents at the year begin:	14 829	14 829	166	1.1%	271	8.6%	1 766	39.3%	29 579	1	166	13.7%	47 123	1%	37.2%
Cash/cash equivalents at the year end:	**6 885**	**6 885**	**271**	**3.9%**	**1 768**	**22.7%**	**29 579**	**439.6%**	**766**	**11.3%**	**766**	**11.3%**	**20 341**	**968.6%**	**(94.1%)**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	(16)	(1%)	39	3%	697	2.9%	23 628	97.0%	24 347	70.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	53	3.1%	48	2.9%	52	3.0%	1 582	91.1%	1 735	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	7	17.1%	7	17.9%	6	14.6%	20	51.4%	39	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	367	3.4%	366	3.4%	362	3.4%	9 684	89.8%	10 780	33.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 356)	100.2%	-	-	-	-	11	(2%)	(4 345)	(14.0%)	-	-	-	-
Total By Income Source	**(4 324)**	**(13.5%)**	**459**	**1.4%**	**1 118**	**3.5%**	**34 752**	**108.0%**	**31 903**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(599)	(1.5%)	116	.7%	1 267	8.2%	14 381	93.0%	15 515	48.6%	-	-	-	-
Commercial	127	4.2%	113	3.7%	207	6.8%	2 621	86.9%	3 022	9.5%	-	-	-	-
Households	(1 898)	(24.2%)	190	2.3%	644	7.8%	8 507	103.0%	7 443	23.3%	-	-	-	-
Other	(2 714)	(31.7%)	40	.5%	(99)	(1.1%)	11 418	133.3%	8 644	27.0%	-	-	-	-
Total By Customer Group	**(4 324)**	**(13.5%)**	**459**	**1.4%**	**1 118**	**3.5%**	**34 752**	**108.0%**	**31 903**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 555	81.8%	170	5.4%	(0)	-	399	12.8%	3 124	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 555**	**81.8%**	**170**	**5.4%**	**(0)**	**-**	**399**	**12.8%**	**3 124**	**100.0%**

Contact Details

Municipal Manager	Mr Vuyisile Gwintsa	040-672 3006
Financial Manager	Mr KC Mtembeni	040-672 3006

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NKONKOBE (EC127)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**236 776**	**247 681**	**122 760**	**51.8%**	**58 526**	**24.7%**	**51 414**	**20.8%**	**74 154**	**29.9%**	**306 854**	**123.9%**	**13 812**	**85.3%**	**436.9%**
Property rates	40 000	54 000	46 360	115.9%	1 177	2.9%	606	1.1%	24 747	45.8%	72 890	135.0%	(1 954)	18.1%	(1 366.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	35 535	31 535	9 274	26.1%	8 828	24.8%	7 214	22.9%	23 178	73.4%	48 488	153.7%	8 048	81.8%	188.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 000	9 178	2 640	75.4%	2 642	75.6%	3 004	38.2%	17 753	193.9%	26 491	288.6%	2 022	87.4%	602.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	240	437	99	40.3%	107	43.7%	113	25.8%	80	18.2%	398	91.1%	95	68.8%	(6.8%)
Interest earned - external investments	1 000	1 200	71	7.1%	502	50.2%	56	8.0%	321	26.8%	951	82.6%	39	51.3%	724.8%
Interest earned - outstanding debtors	3 000	5 070	1 880	61.8%	2 332	83.6%	3 000	59.2%	4 068	80.2%	12 015	216.6%	1 485	74.4%	207.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	160	200	62	38.8%	61	38.0%	69	34.5%	45	22.3%	238	119.2%	18	24.8%	137.5%
Licences and permits	-	2 668	268	-	232	-	1 002	53.7%	-	-	2 650	70.6%	192	73.8%	(100.0%)
Agency services	3 000	-	499	16.8%	497	16.6%	278	-	722	-	1 942	-	418	54.7%	82.7%
Transfers recognised - operational	136 949	139 487	69 324	49.3%	43 633	31.6%	33 723	24.4%	715	3%	137 794	99.6%	533	66.8%	(22.7%)
Other own revenue	12 791	4 581	1 328	10.4%	853	6.7%	609	23.4%	2 541	55.5%	3 442	84.6%	1 620	470.7%	11.7%
Gains on disposal of PPE	-	-	10	-	-	-	-	-	-	-	9	-	-	-	-
Operating Expenditure	**256 594**	**254 594**	**57 607**	**22.5%**	**47 401**	**18.5%**	**38 859**	**15.3%**	**38 725**	**15.2%**	**182 631**	**71.7%**	**43 066**	**92.2%**	**(10.1%)**
Employee related costs	96 465	88 422	23 491	24.3%	24 587	25.5%	20 169	26.2%	22 196	25.7%	84 002	106.2%	21 007	104.3%	8.2%
Remuneration of councillors	13 781	13 612	3 293	23.9%	3 294	23.9%	3 894	28.6%	3 469	25.6%	13 612	100.0%	3 502	66.2%	(6.3%)
Debt impairment	12 968	13 968	-	-	-	-	7 780	56.0%	-	-	7 780	56.0%	-	-	-
Depreciation and asset impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	800	1 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	40 000	40 000	10 314	38.3%	8 922	22.3%	6 919	17.0%	(2 833)	(7.1%)	28 223	70.6%	9 458	104.4%	(130.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	200	500	31	12.3%	180	73.6%	77	142%	31	6.6%	327	99.6%	(27)	-	(212.2%)
Transfers and grants	10 000	13 700	2 077	13.8%	1 273	8.5%	1 777	12.9%	1 168	8.5%	6 232	45.2%	3 456	409.5%	668.0%
Other expenditure	57 139	49 692	12 402	22.4%	9 187	16.1%	(4 668)	(9.3%)	14 170	28.4%	32 110	64.2%	3 431	62.2%	161.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 818)**	**(6 913)**	**65 154**		**11 005**		**12 555**		**35 429**		**124 203**		**(29 253)**		
Transfers recognised - capital	43 755	43 259	2 786	6.4%	13 134	30.0%	16 309	37.7%	532	1.2%	32 760	75.7%	8 332	72.3%	(91.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 941**	**36 391**	**67 939**		**24 139**		**28 865**		**35 959**		**156 962**		**(22 923)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**23 941**	**36 391**	**67 939**		**24 139**		**28 865**		**35 959**		**156 962**		**(22 923)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 941**	**36 391**	**67 939**		**24 139**		**28 865**		**35 959**		**156 962**		**(22 923)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 941**	**36 391**	**67 939**		**24 139**		**28 865**		**35 959**		**156 962**		**(22 923)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**56 999**	**56 024**	**13 462**	**23.7%**	**9 855**	**17.3%**	**12 003**	**21.4%**	**21 020**	**37.5%**	**56 340**	**100.6%**	**16 249**	**92.2%**	**29.4%**
National Government	43 755	43 284	9 535	21.8%	10 205	23.3%	5 413	12.5%	16 295	37.6%	41 447	95.8%	6 043	54.3%	169.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	389	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 755**	**43 284**	**9 535**	**21.8%**	**10 205**	**23.3%**	**5 413**	**12.5%**	**16 295**	**37.6%**	**41 447**	**95.8%**	**6 432**	**55.6%**	**153.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 154	12 740	3 927	29.9%	(350)	(2.7%)	6 590	51.7%	4 723	37.2%	14 890	117.0%	9 863	168.1%	(52.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	(183)	-	(100.0%)
Capital Expenditure Standard Classification	**56 999**	**56 024**	**13 462**	**23.7%**	**9 855**	**17.3%**	**12 003**	**21.4%**	**21 020**	**37.5%**	**56 340**	**100.6%**	**16 249**	**92.2%**	**29.4%**
Governance and Administration	**4 636**	**4 498**	**1 646**	**35.5%**	**1 446**	**31.2%**	**1 415**	**8.9%**	**681**	**15.4%**	**5 071**	**127.9%**	**4 668**	**369.3%**	**(85.4%)**
Executive & Council	270	30	-	-	0	0.0%	0	47.3%	22	116.2%	43	239.7%	-	-	(100.0%)
Budget & Treasury Office	370	130	16	4.3%	62	16.8%	(154)	(68.8%)	20	12.1%	(56)	(11.9%)	8	(1.2%)	156.5%
Corporate Services	4 000	4 000	2 888	72.2%	1 377	34.4%	431	9.2%	901	21.1%	5 647	152.1%	4 676	196.4%	(80.4%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**36 959**	**39 562**	**8 687**	**23.3%**	**4 938**	**11.7%**	**8 397**	**21.2%**	**17 602**	**44.5%**	**39 236**	**99.2%**	**5 661**	**48.8%**	**214.1%**
Planning and Development	370	30	-	-	-	-	-	-	-	-	-	-	62	9.7%	(100.0%)
Road Transport	36 589	39 532	8 687	22.5%	4 938	11.8%	8 397	21.2%	17 602	44.5%	39 236	99.2%	5 543	49.7%	217.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 030**	**11 812**	**858**	**7.1%**	**3 035**	**36.4%**	**3 292**	**27.9%**	**2 422**	**20.5%**	**10 239**	**86.7%**	**758**	**-**	**221.1%**
Electricity	12 030	11 812	858	7.1%	3 035	36.4%	3 292	27.9%	2 422	20.5%	10 239	86.7%	758	-	221.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**276 573**	**286 709**	**93 184**	**33.7%**	**75 496**	**27.3%**	**66 569**	**23.2%**	**24 991**	**8.7%**	**260 239**	**90.8%**	**19 568**	**83.3%**	**27.8%**
Property rates, penalties and collection charges	39 000	66 434	7 754	20.4%	5 211	13.7%	3 664	5.5%	1 410	2.1%	18 040	27.2%	8 161	42.2%	(82.7%)
Service charges	37 613	34 650	7 988	36.7%	7 868	312%	6 648	37.7%	7 701	92.3%	29 859	134.7%	7 457	-	4.3%
Other revenue	16 148	7 752	4 691	29.1%	7 438	92.5%	8 022	109.6%	15 820	200.9%	36 240	471.6%	2 752	44.6%	320.7%
Government - operating	132 664	138 667	57 598	42.8%	41 464	312%	33 452	24.2%	-	-	132 484	95.7%	218	97.1%	(100)0%
Government - capital	43 142	43 142	15 108	35.4%	13 515	312%	14 423	33.2%	-	-	43 142	100.0%	-	100.0%	-
Interest	4 000	6 064	-	-	-	-	-	-	-	-	-	-	-	99.7%	(21)%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(320 616)**	**(329 537)**	**(57 550)**	**25.7%**	**(47 188)**	**21.1%**	**(31 073)**	**13.5%**	**(37 978)**	**16.5%**	**(173 783)**	**75.4%**	**(36 478)**	**77.8%**	**4.1%**
Suppliers and employees	(287 788)	(315 087)	(50 017)	21.5%	(45 917)	22.1%	(29 301)	13.6%	(39 894)	17.1%	(165 169)	78.2%	(33 675)	69.3%	9.0%

Finance charges	(806)	(1 700)													
Transfers and grants	(10 000)	(13 739)	(1 523)	10.2%	(1 273)	8.0%	(1 773)	13.9%	(1 158)	8.0%	(3 603)	41.2%	(2 736)	35.2%	(60.5%)
Net Cash from/(used) Operating Activities	**52 057**	**59 172**	**35 634**	**67.2%**	**28 398**	**53.5%**	**33 495**	**63.2%**	**(12 560)**	**(23.1%)**	**86 456**	**153.9%**	**(16 916)**	**184.4%**	**(23.2%)**
Cash Flow from Investing Activities															
Receipts	-	**(1 620)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(1 620)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(56 999)**	**(42 228)**	**(14 576)**	**25.8%**	**(12 814)**	**22.5%**	**(7 361)**	**17.4%**	**(14 468)**	**34.1%**	**(49 159)**	**116.4%**	**(13 868)**	**51.9%**	**3.9%**
Capital assets	(56 999)	(42 228)	(14 576)	25.8%	(12 814)	22.5%	(7 361)	17.4%	(14 468)	34.1%	(49 159)	116.4%	(13 868)	51.9%	3.9%
Net Cash from/(used) Investing Activities	**(56 999)**	**(43 848)**	**(14 576)**	**25.6%**	**(12 814)**	**22.5%**	**(7 361)**	**16.8%**	**(14 468)**	**32.9%**	**(49 159)**	**112.2%**	**(13 868)**	**51.9%**	**3.9%**
Cash Flow from Financing Activities															
Receipts	**82**	**152**	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	82	152	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(11 734)**	**(11 734)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(12 734)	(13 734)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(12 734)**	**(13 834)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(17 685)**	**(1 250)**	**21 058**	**(119.2%)**	**15 493**	**(87.7%)**	**26 134**	**(2 084.1%)**	**(27 388)**	**2 026.9%**	**37 297**	**(2 762.8%)**	**(30 778)**	**(5 871.5%)**	**(11.8%)**
Cash/cash equivalents at the year begin:	19 764	2 602	3 210	16.2%	34 272	1334%	36 782	1333.2%	67 661	1762.8%	3 512	83.4%	84 624	1 467.3%	11.5%
Cash/cash equivalents at the year end:	2 101	2 502	24 270	1 156.2%	39 765	1 994.0%	67 897	2713.9%	40 599	1419.2%	40 599	1419.2%	39 127	1 467.3%	6.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 134	98.7%	60	1.0%	-	-	29	.4%	5 223	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 134**	**98.1%**	**60**	**1.3%**	**-**	**-**	**29**	**.4%**	**5 223**	**100.0%**

Contact Details

Municipal Manager	AC Marnell	060 642 7451
Financial Manager	Bra Bo Lekwene	060 642 7462

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NXUBA (EC128)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**84 836**	**84 859**	**26 255**	**30.9%**	**15 469**	**18.2%**	**13 784**	**16.2%**	**6 650**	**7.9%**	**62 854**	**73.1%**	**9 676**	**62.5%**	**(30.9%)**
Property rates	4 160	4 160	555	13.3%	424	10.2%	470	11.2%	391	9.3%	1 840	44.1%	476	56.9%	(17.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	30 000	30 000	1 933	6.4%	2 621	8.7%	2 340	7.8%	2 202	7.3%	9 091	30.6%	1 806	49.3%	28.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 000	4 000	337	7.4%	270	6.8%	341	7.5%	257	5.6%	1 205	26.4%	286	28.7%	(11.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	153	153	11	7.3%	11	7.5%	11	7.4%	10	6.6%	44	28.9%	8	20.4%	30.9%
Interest earned - external investments	75	75	-	-	8	11.0%	2	3.0%	9	11.9%	20	26.7%	7	37.1%	28.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50	50	12	24.8%	20	40.0%	27	73.0%	14	28.8%	82	166.4%	34	124.7%	(59.4%)
Licences and permits	6 000	6 000	712	11.9%	802	13.3%	741	11.4%	212	3.3%	2 468	38.0%	536	73.8%	(60.4%)
Agency services	300	300	21	6.3%	27	8.9%	28	9.0%	8	2.3%	84	23.0%	37	69.4%	(71.2%)
Transfers recognised - operational	30 813	30 813	21 100	68.5%	9 201	22.6%	6 940	19.4%	-	-	36 241	101.2%	4 468	65.1%	(100.0%)
Other own revenue	3 325	3 153	1 568	50.2%	3 105	94.6%	2 788	89.2%	3 466	112.9%	10 868	349.0%	2 016	173.1%	72.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**75 447**	**75 447**	**17 225**	**22.8%**	**18 742**	**24.8%**	**13 268**	**17.6%**	**7 588**	**10.1%**	**56 833**	**75.3%**	**12 784**	**59.0%**	**(40.6%)**
Employee related costs	25 405	25 405	6 237	24.5%	6 536	25.7%	6 132	24.1%	3 662	15.2%	22 568	87.6%	6 021	99.5%	(39.2%)
Remuneration of councillors	2 474	2 474	585	23.6%	585	23.6%	674	27.3%	410	16.6%	2 254	91.1%	585	100.0%	(29.9%)
Debt impairment	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	22 200	22 200	6 534	29.4%	4 642	20.9%	2 024	9.1%	-	-	13 201	59.4%	165	22.4%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	21 840	21 840	3 870	17.8%	7 479	34.2%	4 438	20.3%	3 516	16.2%	19 113	87.5%	6 019	93.2%	(45.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**9 403**	**9 403**	**9 016**		**(3 333)**		**436**		**(898)**		**5 220**		**(3 108)**		
Transfers recognised - capital	9 560	9 560	3 186	33.3%	3 187	33.3%	3 187	33.3%	-	-	9 560	100.0%	-	97.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**18 963**	**18 963**	**12 202**		**(146)**		**3 623**		**(898)**		**14 780**		**(3 108)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**18 963**	**18 963**	**12 202**		**(146)**		**3 623**		**(898)**		**14 780**		**(3 108)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**18 963**	**18 963**	**12 202**		**(146)**		**3 623**		**(898)**		**14 780**		**(3 108)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**18 963**	**18 963**	**12 202**		**(146)**		**3 623**		**(898)**		**14 780**		**(3 108)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**9 624**	**12 141**	**1 645**	**17.1%**	**2 688**	**27.9%**	**1 181**	**9.7%**	**200**	**2.5%**	**5 806**	**47.8%**	**2 484**	**55.8%**	**(87.8%)**
National Government	9 224	12 141	1 451	15.7%	2 688	29.1%	1 181	9.7%	200	2.5%	5 612	46.2%	2 484	55.8%	(87.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 224**	**12 141**	**1 451**	**15.7%**	**2 688**	**29.1%**	**1 181**	**9.7%**	**200**	**2.5%**	**5 612**	**46.2%**	**2 484**	**55.8%**	**(87.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	194	-	-	-	-	-	-	-	194	-	-	-	-
Capital Expenditure Standard Classification	**9 624**	**12 141**	**1 645**	**17.1%**	**2 688**	**27.9%**	**1 181**	**9.7%**	**200**	**2.5%**	**5 906**	**47.8%**	**2 484**	**55.8%**	**(87.8%)**
Governance and Administration	**758**	**148**	**95**	**12.5%**	**8**	**1.0%**	**-**	**-**	**-**	**-**	**103**	**69.7%**	**16**	**69.1%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	23	54.1%	(100.0%)
Budget & Treasury Office	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	163	110	25	15.6%	8	4.8%	-	-	-	-	33	29.7%	16	69.4%	(100.0%)
Community and Public Safety	**4 937**	**7 938**	**1 141**	**34.9%**	**680**	**13.7%**	**152**	**4.9%**	**200**	**1.9%**	**3 977**	**77.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	-	7 938	1 341	-	681	-	356	4.5%	200	3.8%	2 977	37.6%	-	-	(100.0%)
Sport And Recreation	4 937	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 402**	**4 152**	**279**	**6.3%**	**1 692**	**38.4%**	**823**	**20.1%**	**-**	**-**	**2 796**	**68.2%**	**2 364**	**63.5%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	63.4%	-
Road Transport	4 402	4 152	279	6.3%	1 692	38.4%	823	20.1%	-	-	2 796	68.2%	2 364	63.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**.0%**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	67.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**94 410**	**91 193**	**29 437**	**31.2%**	**18 596**	**19.7%**	**16 891**	**18.5%**	**8 211**	**9.0%**	**73 135**	**80.2%**	**9 676**	**73.7%**	**(15.1%)**
Property rates, penalties and collection charges	4 190	4 190	555	13.3%	431	10.3%	470	11.2%	550	13.1%	2 007	47.9%	470	56.9%	17.1%
Service charges	**34 410**	**39 410**	**2 288**	**6.6%**	**2 885**	**8.4%**	**3 686**	**9.1%**	**3 486**	**10.6%**	**11 532**	**29.6%**	**2 094**	**42.9%**	**70.6%**
Other revenue	12 421	8 642	2 336	22.8%	3 878	38.0%	3 602	40.5%	3 868	44.8%	13 214	164.0%	2 405	127.3%	51.8%
Government - operating	33 813	33 813	21 158	56.9%	9 201	22.5%	6 940	19.4%	-	-	36 041	101.2%	4 648	89.7%	(100.0%)
Government - capital	9 026	12 026	3 196	35.2%	2 187	17.5%	3 157	32.5%	-	-	8 540	71.0%	-	97.1%	
Interest	1 550	98	-		14	0.9%	17	0.2%	91	23.4%	122	52.7%	-	37.1%	39.2%
Dividends															
Payments	**(75 447)**	**(79 652)**	**(17 235)**	**22.8%**	**(18 742)**	**24.8%**	**(13 268)**	**16.8%**	**(11 288)**	**14.2%**	**(60 534)**	**76.4%**	**(12 878)**	**59.1%**	**(12.3%)**
Suppliers and employees	(74 447)	(79 652)	(17 235)	22.8%	(18 742)	24.8%	(13 268)	17.4%	(11 288)	14.8%	(60 534)	79.4%	(12 878)	59.1%	(12.3%)

Finance charges	-	(3 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**16 542**	**12 141**	**12 202**	**64.3%**	**(146)**	**(.8%)**	**3 623**	**23.8%**	**(3 978)**	**(23.4%)**	**12 600**	**103.8%**	**(3 232)**	**(86.7%)**	**(2.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(9 634)**	**(12 141)**	**(1 620)**	**16.8%**	**(2 693)**	**27.9%**	**(1 353)**	**11.1%**	**(1 735)**	**14.2%**	**(7 385)**	**60.8%**	**(2 494)**	**57.5%**	**(20.5%)**
Capital assets	(9 634)	(12 141)	(1 620)	16.8%	(2 693)	27.9%	(1 353)	11.1%	(1 735)	14.2%	(7 385)	60.8%	(2 494)	57.5%	(20.5%)
Net Cash from/(used) Investing Activities	**(9 634)**	**(12 141)**	**(1 620)**	**16.8%**	**(2 693)**	**27.9%**	**(1 353)**	**11.1%**	**(1 735)**	**14.2%**	**(7 385)**	**60.8%**	**(2 494)**	**57.5%**	**(20.5%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**9 338**	**1**	**10 582**	**113.3%**	**(2 827)**	**(30.3%)**	**2 269**	**283 661.4%**	**(4 808)**	**(601 994.8%)**	**5 215**	**651 933.0%**	**(5 698)**	**(8.4%)**	**(14.2%)**
Cash/cash equivalents at the year begin:	-	-	-	-	10 582	-	7 755	-	10 024	-	-	-	7 626	-	42.9%
Cash/cash equivalents at the year end:	9 338	1	10 582	113.3%	7 755	634%	10 024	1 253 637.8%	5 215	651 933.0%	5 215	651 933.0%	1 928	(8.4%)	379.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	877	13.0%	532	8.2%	521	7.7%	4 804	71.1%	6 734	9.9%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	394	2.4%	340	1.9%	214	1.1%	11 628	94.5%	12 574	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	397	1.0%	278	9%	262	9%	39 601	97.3%	39 432	44.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	404	2.4%	402	2.1%	388	2.1%	17 521	93.6%	18 716	27.6%	-	-	-	-
Total By Income Source	**1 872**	**2.7%**	**1 485**	**2.1%**	**1 388**	**2.0%**	**63 552**	**93.1%**	**68 276**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	495	10.2%	497	10.2%	494	10.2%	3 759	69.4%	5 979	8.8%	-	-	-	-
Commercial	463	13.9%	147	4.4%	130	3.9%	2 611	77.9%	3 352	4.9%	-	-	-	-
Households	1 314	2.0%	840	1.4%	764	1.4%	57 212	95.2%	60 130	88.1%	-	-	-	-
Other	20	0.6%	38	0.5%	31	0.5%	3	98.3%	815	0.3%	-	-	-	-
Total By Customer Group	**1 872**	**2.7%**	**1 485**	**2.1%**	**1 388**	**2.0%**	**63 552**	**93.1%**	**68 276**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Simphiwe Cega	040-684 0534
Financial Manager	Ms Nonkululeko Nenembana	040-684 0534

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: AMATHOLE (DC12)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 536 716**	**148 677**	**346 970**	**22.7%**	**501 706**	**32.6%**	**1 016 017**	**682.3%**	**706 372**	**475.0%**	**2 570 064**	**1 728.7%**	**370 586**	**128.1%**	**91.2%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	171 124	23 000	26 832	15.7%	45 900	26.8%	(4 353)	(18.9%)	(2 559)	(11.1%)	63 820	286.2%	63 833	62.4%	62.9%)
Service charges - sanitation revenue	71 393	3 133	14 266	20.0%	21 948	30.8%	3 054	97.5%	(8 044)	(257.0%)	31 214	996.4%	5 970	90.5%	(234.9%)
Service charges - refuse revenue	297	23 000	152	52.0%	227	76.4%	14	1%	79	3%	471	2.0%	715	-	(89.4%)
Service charges - other	9	47 994	756	8 398.8%	1 221	13 436.0%	154	3%	374	8%	2 505	5.2%	421	106.5%	(11.1%)
Rental of facilities and equipment	2 336	1 944	29	1.2%	58	2.7%	750	38.7%	21	1.1%	864	43.6%	35	94.4%	(39.9%)
Interest earned - external investments	10 870	-	2 257	20.8%	3 498	32.2%	960	-	(1 588)	-	1 102	-	1 667	86.8%	(389.9%)
Interest earned - outstanding debtors	5 601	-	6 188	92.7%	12 438	188.4%	3 038	-	3 060	-	20 238	-	1 599	92.8%	90.5%
Dividends received	-	-	6	-	2	-	1	-	1	-	9	-	1	-	(27.7%)
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	736 128	10 672	261 488	35.5%	409 160	55.6%	1 008 445	9 545.9%	717 431	4 520.9%	2 434 555	10 270.2%	254 718	163.4%	181.7%
Other own revenue	539 173	23 912	6 996	1.3%	7 234	1.3%	5 442	19.0%	4 380	12.9%	24 053	70.9%	112 118	72.9%	(96.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	(723)	-	(723)	-	-	-	(100.0%)
Operating Expenditure	**1 513 677**	**39 297**	**189 026**	**12.5%**	**388 000**	**25.6%**	**347 000**	**908.2%**	**291 622**	**737.1%**	**1 205 647**	**3 155.8%**	**387 953**	**101.3%**	**27.4%)**
Employee related costs	621 668	34 178	95 542	15.4%	159 435	25.6%	160 582	443.8%	160 600	444.8%	576 450	1 593.2%	149 644	116.4%	9.8%
Remuneration of councillors	14 814	112	2 201	14.9%	3 342	22.6%	3 629	3 468.2%	3 620	3 104.7%	12 792	11 461.6%	2 736	93.3%	(0.3%)
Debt impairment	162 127	-	27 021	16.7%	40 532	25.0%	40 532	-	40 532	-	148 617	-	40 697	133.2%	(.4%)
Depreciation and asset impairment	174 382	270	-	-	34 535	19.8%	13 882	5 047.1%	37 463	13 597.8%	85 881	31 196.7%	40 580	62.1%	(107.7%)
Finance charges	53 865	-	28	-	25 555	47.4%	11 404	-	6 735	-	43 722	-	10 291	20 605.5%	(68.0%)
Bulk purchases	75 000	-	11 508	15.3%	17 970	24.0%	20 029	-	13 872	-	62 859	-	19 156	104.7%	(52.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	34 432	-	799	2.3%	853	2.5%	492	-	540	-	2 687	-	1 648	13.8%	(72.7%)
Transfers and grants	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	352 328	1 438	51 926	14.3%	105 787	29.6%	96 168	6 683.2%	19 099	1 160.6%	272 929	18 629.2%	113 457	96.4%	(83.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**23 033**	**110 670**	**158 044**		**113 706**		**669 017**		**426 750**		**1 369 417**		**(17 447)**		
Transfers recognised - capital	417 606	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**440 640**	**110 670**	**158 044**		**113 706**		**669 017**		**426 750**		**1 369 417**		**(17 447)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**440 640**	**110 670**	**158 044**		**113 706**		**669 017**		**426 750**		**1 369 417**		**(17 447)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**440 640**	**110 670**	**158 044**		**113 706**		**669 017**		**426 750**		**1 369 417**		**(17 447)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**440 640**	**110 670**	**158 044**		**113 706**		**669 017**		**426 750**		**1 369 417**		**(17 447)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**440 640**	**260**	**287 752**	**65.3%**	**52 698**	**11.9%**	**800**	**311.2%**	**93 871**	**36 165.2%**	**434 526**	**167 408.8%**	**83 352**	**88.3%**	**12.6%**
National Government	417 606	-	277 141	66.4%	37 148	8.9%	696	-	93 745	-	408 731	-	75 667	91.3%	23.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**417 606**	**-**	**277 141**	**66.4%**	**37 148**	**8.9%**	**696**	**-**	**93 745**	**-**	**408 731**	**-**	**75 667**	**91.3%**	**23.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 033	260	10 610	46.1%	14 949	64.9%	112	43.0%	128	49.4%	25 797	9 938.7%	7 685	60.3%	(98.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**440 640**	**260**	**287 752**	**65.3%**	**52 698**	**11.9%**	**808**	**311.2%**	**93 871**	**36 165.2%**	**434 526**	**167 408.8%**	**83 352**	**88.3%**	**12.6%**
Governance and Administration	**440 640**	**560**	**66 936**	**5.4%**	**16 916**	**3.1%**	**410**	**41.9%**	**569**	**101.9%**	**84 360**	**8 168.4%**	**4 924**	**4.1%**	**(88.4%)**
Executive & Council	400 406	260	536	.1%	212	.1%	112	43.0%	368	141.9%	1 218	468.2%	4	.1%	9 031.7%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	135	6.8%	(100.0%)
Corporate Services	20 233	-	10 000	49.4%	10 041	49.6%	-	-	-	-	20 041	-	1 078	166.8%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4 515**	**41.4%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	1 035	49.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	10.7%	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**277 226**	**-**	**41 844**	**-**	**696**	**-**	**93 502**	**-**	**413 268**	**-**	**80 886**	**1 315.9%**	**15.6%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	277 226	-	41 797	-	696	-	93 689	-	413 402	-	80 771	1 564.8%	16.0%
Waste Water Management	-	-	-	-	47	-	-	-	(187)	-	(140	-	126	308.4%	(244.6%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 615 807**	**1 615 807**	**729 165**	**45.1%**	**491 276**	**30.4%**	**425 673**	**26.3%**	**403 933**	**25.0%**	**2 050 047**	**126.9%**	**105 377**	**106.6%**	**283.3%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	260 339	260 339	19 687	7.7%	29 437	12.0%	39 496	13.2%	31 597	13.8%	119 216	45.4%	29 085	74.7%	7.0%
Other revenue	201 868	201 868	153 036	76.8%	249 696	153.8%	108 343	53.7%	193 597	95.7%	774 692	383.4%	57 648	153.7%	233.6%
Government - operating	736 128	736 128	416 257	56.5%	141 292	19.2%	175 350	23.8%	69 684	9.2%	792 945	107.7%	13 642	153.0%	(80.7%
Government - capital	439 452	439 452	136 182	31.0%	-	-	101 484	23.1%	99 055	22.5%	336 721	76.6%	-	0.0%	(100.0%
Interest	17 420	17 420	2 002	11.5%	898	5.2%	1 132	6.5%	10 040	134.1%	24 092	661.0%	4 994	73.8%	1907.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 175 167)**	**(1 175 167)**	**(758 482)**	**64.5%**	**(333 485)**	**28.1%**	**(590 434)**	**50.8%**	**(562 178)**	**38.8%**	**(2 070 562)**	**176.2%**	**(575 867)**	**181.4%**	**(37.1%)**
Suppliers and employees	(1 101 302)	(1 101 302)	(726 482)	66.9%	(332 485)	22.1%	(586 669)	53.6%	(562 178)	33.9%	(2 064 140)	187.4%	(575 867)	183.7%	(37.1%)

Finance charges	(53 860)	(53 860)	-	-	-	-	(6 340)	11.8%	-	-	(6 340)	11.8%	-	-	-
Transfers and grants	(53 000)	(53 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**446 640**	**460 640**	**(20 327)**	**(4.7%)**	**137 811**	**31.2%**	**(170 761)**	**(38.8%)**	**41 763**	**9.5%**	**(20 515)**	**(4.7%)**	**(470 595)**	**(91.6%)**	**(108.9%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	**17 000**	-	-	-	-	-	**17 000**	-	**112 000**	-	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease/increase in non-current investments	-	-	-	-	17 000	-	-	-	-	-	17 000	-	112 000	-	(100.0%)
Payments	(440 640)	(460 640)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(440 640)	(460 640)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(440 640)**	**(460 640)**	**-**	**-**	**17 000**	**(3.9%)**	**-**	**-**	**-**	**-**	**17 000**	**(3.9%)**	**112 000**	**(27.4%)**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**0**	**0**	**(20 327)**	**############**	**154 811**	**############**	**(170 761)**	**############**	**41 763**	**############**	**(3 515)**	**############**	**(358 595)**	**############**	**(111.8%)**
Cash/cash equivalents at the year begin:	211 000	211 000	460 804	220.7%	438 339	208.0%	591 137	280.2%	433 376	199.2%	460 804	220.7%	824 043	216.2%	(49.0%)
Cash/cash equivalents at the year end:	**211 000**	**211 000**	**436 326**	**206.8%**	**591 151**	**280.2%**	**420 376**	**199.2%**	**462 138**	**219.0%**	**462 138**	**219.0%**	**465 454**	**120.4%**	**(.8%)**

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	21 807	9.6%	12 688	4.3%	9 770	3.5%	269 048	93.2%	324 072	49.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	15 338	7.2%	6 011	2.9%	5 632	2.8%	194 674	87.1%	212 127	32.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	10 382	10.6%	3 524	3.6%	3 422	3.5%	81 683	82.4%	98 430	15.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 410	9.4%	454	3.0%	536	3.6%	13 286	88.6%	15 686	2.4%	-	-	-	-
Total By Income Source	**59 011**	**9.1%**	**22 898**	**3.5%**	**19 638**	**3.0%**	**548 786**	**84.4%**	**650 352**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	19 484	11.6%	7 260	4.3%	5 367	3.2%	136 202	80.9%	168 314	25.9%	-	-	-	-
Commercial	5 828	22.4%	1 548	7.2%	1 118	5.2%	13 564	64.3%	21 057	3.2%	-	-	-	-
Households	31 694	9.4%	13 940	4.2%	12 648	3.8%	272 822	82.6%	331 105	50.9%	-	-	-	-
Other	2 005	1.0%	150	0%	506	0%	125 922	98.0%	129 877	20.0%	-	-	-	-
Total By Customer Group	**59 011**	**9.1%**	**22 898**	**3.5%**	**19 638**	**3.0%**	**548 786**	**84.4%**	**650 352**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Chris Mageregoane	043 701 4132
Financial Manager	Mr Nkomenthi Gogo	043 701 4206

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INXUBA YETHEMBA (EC131)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**216 154**	**216 154**	**84 787**	**39.9%**	**29 966**	**13.7%**	**23 018**	**10.6%**	**19 335**	**8.9%**	**157 106**	**72.8%**	**20 274**	**74.7%**	**(4.6%)**
Property rates	29 661	29 661	32 930	123.9%	(1)	-	(152)	(1%)	-	-	32 915	123.8%	-	119.8%	-
Property rates - penalties and collection charges	899	899	-	-	-	-	-	-	-	-	-	-	-	29.8%	-
Service charges - electricity revenue	102 308	102 308	25 486	24.9%	21 126	20.6%	12 389	12.1%	12 180	11.9%	71 170	69.6%	6 286	93.2%	93.8%
Service charges - water revenue	-	-	42	-	21	-	4	-	-	-	72	-	4	13.4%	(100.0%)
Service charges - sanitation revenue	-	-	2	-	0	-	(0)	-	(0)	-	2	-	2	8%	(100.1%)
Service charges - refuse revenue	17 910	17 910	-	-	-	-	-	-	-	-	-	-	-	124.7%	-
Service charges - other	-	-	4 446	-	4 530	-	6 604	-	3 273	-	18 852	-	1 941	2 172.6%	144.1%
Rental of facilities and equipment	-	-	378	-	366	-	1 600	-	2 609	-	4 953	-	96	92.8%	2 644.6%
Interest earned - external investments	100	100	46	46.1%	15	14.7%	21	21.2%	-	-	84	84.0%	-	108.8%	-
Interest earned - outstanding debtors	7 899	7 899	2 799	35.4%	2 599	26.2%	(139)	(1.7%)	(227)	(2.8%)	4 933	57.0%	885	93.1%	(125.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	668	668	112	16.7%	46	7.0%	732	139.9%	649	114.2%	1 537	270.6%	28	231.7%	2 254.0%
Licences and permits	2 025	2 025	223	8.8%	268	10.7%	164	8.5%	208	8.2%	862	34.1%	118	30.7%	72.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	57 654	57 654	17 628	30.8%	807	1.4%	48	1%	(322)	(1.4%)	18 043	32.0%	11 163	48.4%	(102.2%)
Other own revenue	2 224	2 224	797	35.7%	696	31.2%	910	49.8%	872	39.1%	3 168	142.9%	824	350.9%	166.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**259 042**	**259 042**	**41 693**	**16.1%**	**33 959**	**13.1%**	**21 676**	**8.4%**	**31 491**	**12.2%**	**128 819**	**49.7%**	**13 664**	**62.0%**	**130.5%**
Employee related costs	73 469	73 469	10 464	21.9%	13 922	19.0%	8 727	11.9%	18 339	25.0%	56 451	76.8%	4 904	77.6%	273.9%
Remuneration of councillors	6 753	6 753	1 828	26.1%	1 154	17.1%	654	9.7%	276	4.1%	3 710	55.0%	745	80.1%	62.9%
Debt impairment	6 713	6 713	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	57 743	57 743	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	48	22.9%	(100.0%)
Bulk purchases	67 000	67 000	14 868	22.2%	10 843	16.2%	5 664	8.9%	10 660	16.0%	42 403	63.3%	3 616	71.4%	195.8%
Other Materials	3 644	3 644	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 384	5 384	994	17.8%	201	3.6%	177	3.2%	-	-	1 372	24.6%	483	80.2%	(100.0%)
Transfers and grants	-	-	2 216	-	3 508	-	2 304	-	379	-	8 406	-	1 038	8 760.6%	(27.4%)
Other expenditure	38 104	38 104	6 323	17.1%	4 310	11.3%	3 818	10.0%	1 660	4.3%	16 259	42.7%	2 010	81.7%	(39.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(42 888)**	**(42 888)**	**43 093**		**(3 992)**		**1 342**		**(12 156)**		**28 287**		**6 610**		
Transfers recognised - capital	548	156	(66)	(24.8%)	(1 542)	(620.0%)	857	522.9%	992	579.2%	700	426.8%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(42 726)**	**(42 726)**	**43 028**		**(5 535)**		**2 199**		**(11 205)**		**28 987**		**6 610**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(42 726)**	**(42 726)**	**43 028**		**(5 535)**		**2 199**		**(11 205)**		**28 987**		**6 610**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(42 726)**	**(42 726)**	**43 028**		**(5 535)**		**2 199**		**(11 205)**		**28 987**		**6 610**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(42 726)**	**(42 726)**	**43 028**		**(5 535)**		**2 199**		**(11 205)**		**28 987**		**6 610**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**23 020**	**23 020**	**1 947**	**8.5%**	**4 495**	**19.5%**	**11 470**	**49.8%**	**-**	**-**	**17 913**	**77.4%**	**4 807**	**83.1%**	**(100.0%)**
National Government	23 020	23 020	1 947	8.5%	4 495	19.5%	11 470	49.8%	-	-	17 913	77.4%	3 899	84.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 020**	**23 020**	**1 947**	**8.5%**	**4 495**	**19.5%**	**11 470**	**49.8%**	**-**	**-**	**17 913**	**77.4%**	**3 899**	**84.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	908	64.3%	(100.0%)
Capital Expenditure Standard Classification	**23 020**	**23 020**	**1 947**	**8.5%**	**4 495**	**19.5%**	**11 470**	**49.8%**	**-**	**-**	**17 913**	**77.4%**	**4 807**	**83.1%**	**(100.0%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	9 770	9 770	-	-	-	-	-	-	-	-	-	-	1 015	89.1%	(100.0%)
Community & Social Services	1 270	1 270	-	-	-	-	-	-	-	-	-	-	1 015	139.8%	(100.0%)
Sport And Recreation	8 500	8 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 850**	**2 850**	**1 947**	**64.8%**	**4 495**	**157.7%**	**11 470**	**402.5%**	**-**	**-**	**17 913**	**625.0%**	**998**	**80.4%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 850	2 850	1 947	64.8%	4 495	157.7%	11 470	402.5%	-	-	17 913	625.0%	998	99.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 900**	**10 900**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	10 900	10 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**0**	**0**	**85 623**	**##########**	**28 973**	**##########**	**18 694**	**##########**	**45 123**	**##########**	**178 412**	**##########**	**42 582**	**104.6%**	**6.2%**
Property rates, penalties and collection charges	0	0	32 930	##########	(70)	(57 600.0%)	-	-	29 900	##########	62 896	##########	(70)	116.7%	(196 329.0%)
Service charges	-	-	29 981	-	28 417	-	14 202	-	12 289	-	82 148	-	39 234	101.8%	(53.2%)
Other revenue	-	-	2 331	-	1 448	-	912	-	1 934	-	6 625	-	1 686	118.5%	1.3%
Government - operating	-	-	17 620	-	843	-	2 718	-	477	-	21 658	-	11 816	51.8%	666.1%
Government - capital	-	-	1 761	-	843	-	-	-	-	-	2 604	-	-	-	-
Interest	0	0	980	260 678 900.0%	2 082	208 334 400.0%	862	86 229 100.0%	703	70 290 900.0%	4 682	648 538 200.0%	2 846	208.0%	(72.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(120 220)	-	(26 336)	-	(29 625)	-	(47 442)	-	(223 634)	-	(39 888)	113.1%	19.2%
Suppliers and employees	-	-	(119 013)	-	(26 829)	-	(28 243)	-	(44 248)	-	(222 333)	-	(38 618)	102.7%	24.2%

Finance charges	-	-	-		-	-	-	-	(155)	-	(155)	-	(66)	9.8%	183.4%
Transfers and grants	-	-	(2 215)		(1 539)	-	(1 383)	-	(3 058)	-	(10 195)	-	(4 142)	-	(59.1%)
Net Cash from/(used) Operating Activities	**0**	**0**	**(34 600)**	##########	**(6 398)**	##########	**(10 935)**	##########	**(2 320)**	##########	**(54 222)**	##########	**2 694**	**(357.8%)**	**(195.1%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(5 168)**	**-**	**-**	**-**	**-**	**-**	**(8)**	**-**	**(5 177)**	**-**	**57**	**324.6%**	**(115.4%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	57	12.7%	(100.0%)
Decrease in non-current debtors	-	-	9	-	-	-	-	-	(9)	-	-	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(5 177)	-	-	-	-	-	(0)	-	(5 177)	-	-	-	(100.0%)
Payments	**-**	**-**	**0**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**-**	**-**	**-3%**	**-**
Capital assets	-	-	0	-	-	-	-	-	-	-	0	-	-	-3%	-
Net Cash from/(used) Investing Activities	**-**	**-**	**(5 168)**	**-**	**-**	**-**	**-**	**-**	**(8)**	**-**	**(5 177)**	**-**	**57**	**(9.8%)**	**(115.4%)**
Cash Flow from Financing Activities															
Receipts	**0**	**0**	**(3 247)**	##########	**(14)**	**(1 427 450.0%)**	**(50)**	**(5 847 800.0%)**	**(200)**	##########	**(3 566)**	##########	**23**	**-**	**(1 013.2%)**
Short term loans	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(3 247)	-	(14)	-	(50)	-	(200)	-	(3 566)	-	23	-	(1 013.2%)
Payments	**-**	**-**	**(169)**	**-**	**(749)**	**-**	**-**	**-**	**-**	**-**	**(469)**	**-**	**(516)**	**356.7%**	**(490.8%)**
Repayment of borrowing	-	-	(169)	-	(749)	-	-	-	-	-	(469)	-	(516)	356.7%	(490.8%)
Net Cash from/(used) Financing Activities	**0**	**0**	**(3 446)**	##########	**(275)**	##########	**(50)**	**(5 847 800.0%)**	**(200)**	##########	**(4 035)**	##########	**(152)**	**185.9%**	**7.3%**
Net Increase/(Decrease) in cash held	**0**	**0**	**(43 220)**	##########	**(6 638)**	##########	**(11 028)**	##########	**(2 528)**	##########	**(63 435)**	##########	**2 559**	**117.9%**	**(189.1%)**
Cash/cash equivalents at the year begin:	-	-	-		43 220		48 600	-	600 960	-	-	-	(16 628)		237.9%
Cash/cash equivalents at the year end:	0	0	43 220	##########	48 858	##########	60 665	##########	63 435	##########	63 435	##########	(14 069)	117.9%	316.1%

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	4 222	40.6%	1 170	11.1%	2 319	21.9%	2 702	26.1%	10 543	33.8%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	709	22.7%	331	10.7%	468	15.0%	1 611	47.7%	3 060	10.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	334	13.2%	435	17.3%	531	21.0%	1 154	47.6%	2 454	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 378	36.1%	2 909	23.4%	4 906	39.1%	791	5.2%	14 986	47.6%	-	-	-	-
Total By Income Source	**10 885**	**34.5%**	**5 935**	**19.0%**	**8 225**	**26.3%**	**6 311**	**20.2%**	**31 264**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 284	39.4%	3 332	24.8%	4 118	30.6%	699	5.2%	13 428	43.0%	-	-	-	-
Commercial	3 601	31.9%	1 737	26.8%	653	11.1%	436	7.4%	5 878	18.8%	-	-	-	-
Households	2 462	20.9%	866	7.4%	3 454	29.6%	5 180	43.9%	11 962	38.3%	-	-	-	-
Other	-	-	-	-	-	-	996	100.0%	996	3.2%	-	-	-	-
Total By Customer Group	**10 885**	**34.5%**	**5 935**	**19.0%**	**8 225**	**26.3%**	**6 311**	**20.2%**	**31 264**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Mawandile S Tambi	048 601 0000
Financial Manager	C Tolbertyn	048 601 0000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: TSOLWANA (EC132)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**98 786**	**98 789**	**20 356**	**20.6%**	**41 263**	**41.8%**	**13 913**	**14.1%**	**-**	**-**	**75 534**	**76.5%**	**3 457**	**55.7%**	**(100.0%)**
Property rates	3 076	3 076	2 423	67.7%	337	9.4%	329	9.0%	-	-	3 083	86.2%	192	64.8%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 755	9 755	533	5.7%	682	7.0%	1 323	13.6%	-	-	2 538	26.2%	697	70.3%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 600	3 600	242	6.7%	337	11.6%	604	20.2%	-	-	1 224	40.8%	446	167.5%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	110	110	23	19.7%	43	37.5%	36	31.7%	-	-	102	89.6%	13	120.4%	(100.0%)
Interest earned - external investments	739	739	273	36.9%	160	21.6%	294	39.8%	-	-	727	98.3%	138	142.2%	(100.0%)
Interest earned - outstanding debtors	1 324	1 324	337	25.7%	429	32.4%	488	36.9%	-	-	1 244	94.0%	335	118.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	5	1%	11	2.1%	0	0.0%	-	-	16	3.2%	0	1.8%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	10 260	10 260	286	2.8%	114	1.1%	109	1.0%	-	-	514	5.0%	68	48.7%	(100.0%)
Transfers recognised - operational	69 403	69 403	16 182	23.3%	37 936	54.6%	10 464	15.1%	-	-	64 582	93.1%	1 582	58.4%	(100.0%)
Other own revenue	13	13	9	68.8%	1 620	12 638.4%	270	2 139.0%	-	-	1 968	15 330.6%	374	464.2%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**87 024**	**87 024**	**14 572**	**16.7%**	**23 503**	**27.0%**	**19 961**	**22.9%**	**-**	**-**	**58 036**	**66.7%**	**9 573**	**51.2%**	**(100.0%)**
Employee related costs	27 776	27 776	5 618	20.2%	5 178	18.6%	5 080	18.3%	-	-	15 884	57.2%	3 997	82.8%	(100.0%)
Remuneration of councillors	2 708	2 708	854	31.5%	688	34.2%	624	33.0%	-	-	2 344	86.2%	441	82.1%	(100.0%)
Debt impairment	1 400	1 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 470	7 470	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	120	120	-	-	-	-	-	-	-	-	-	-	21	97.1%	(100.0%)
Bulk purchases	160	160	3 491	2 182.8%	119	73.8%	1 792	1 104.6%	-	-	5 401	3 329.6%	1 284	82.2%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	2 129	2 129	-	-	432	20.3%	432	13.8%	-	-	432	13.8%	1 218	216.6%	(100.0%)
Other expenditure	44 159	44 159	4 609	10.4%	17 127	38.7%	11 833	29.8%	-	-	33 811	76.6%	2 602	32.2%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11 763**	**11 765**	**5 783**		**17 760**		**(6 048)**		**-**		**17 498**		**(6 116)**		
Transfers recognised - capital	12 057	12 057	2 572	21.3%	5 600	46.4%	1 136	9.4%	-	-	9 310	77.2%	1 370	61.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 822**	**23 822**	**8 355**		**23 360**		**(4 908)**		**-**		**26 808**		**(4 746)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**23 822**	**23 822**	**8 355**		**23 360**		**(4 908)**		**-**		**26 808**		**(4 746)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 822**	**23 822**	**8 355**		**23 360**		**(4 908)**		**-**		**26 808**		**(4 746)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 822**	**23 822**	**8 355**		**23 360**		**(4 908)**		**-**		**26 808**		**(4 746)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**12 201**	**12 201**	**2 594**	**21.3%**	**5 621**	**46.1%**	**1 440**	**11.8%**	**-**	**-**	**9 655**	**79.1%**	**1 243**	**58.9%**	**(100.0%)**
National Government	12 057	12 057	2 572	21.3%	5 600	46.4%	1 353	11.2%	-	-	9 525	79.0%	1 202	56.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 057**	**12 057**	**2 572**	**21.3%**	**5 600**	**46.4%**	**1 353**	**11.2%**	**-**	**-**	**9 525**	**79.0%**	**1 202**	**69.1%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	144	144	22	15.3%	21	14.8%	87	60.8%	-	-	130	90.8%	41	52.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**12 201**	**12 201**	**2 594**	**21.3%**	**5 621**	**46.1%**	**1 440**	**11.8%**	**-**	**-**	**9 655**	**79.1%**	**1 243**	**58.9%**	**(100.0%)**
Governance and Administration	**14**	**14**	**436**	**1 469.5%**	**34**	**231.4%**	**103**	**694.6%**	**-**	**-**	**594**	**3 987.9%**	**1 021**	**10.1%**	**(100.0%)**
Executive & Council	-	-	436	-	-	-	-	-	-	-	436	-	235	62.2%	(100.0%)
Budget & Treasury Office	20	20	-	-	19	73.6%	22	87.2%	-	-	41	162.8%	23	33.4%	(100.0%)
Corporate Services	9	9	22	232.8%	3	39.6%	35	394.7%	-	-	59	627.4%	5	8.4%	(100.0%)
Community & Public Safety	**4 845**	**4 845**	**1 189**	**24.5%**	**3 189**	**65.8%**	**366**	**9.8%**	**-**	**-**	**4 744**	**89.8%**	**976**	**1 149.1%**	**(100.0%)**
Community & Social Services	2 700	2 700	1 108	40.3%	1 900	69.1%	-	-	-	-	3 008	109.4%	302	-	(100.0%)
Sport And Recreation	2 000	2 000	272	9.1%	485	16.2%	290	9.7%	-	-	1 048	34.9%	-	-	-
Public Safety	65	65	-	-	-	-	-	-	-	-	-	-	677	1 039.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 352**	**6 352**	**586**	**9.2%**	**2 215**	**50.6%**	**1 097**	**17.3%**	**-**	**-**	**4 898**	**77.1%**	**-**	**21.3%**	**-**
Planning and Development	45	45	-	-	-	-	140	311.2%	-	-	140	311.2%	-	-	-
Road Transport	6 307	6 307	586	9.3%	2 215	51.0%	957	15.2%	-	-	4 758	75.4%	-	21.6%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	**79.1%**	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	214.7%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**99 788**	**99 788**	**22 927**	**23.0%**	**46 858**	**47.0%**	**15 268**	**15.3%**	**1 238**	**1.2%**	**86 291**	**86.5%**	**4 827**	**58.2%**	**(74.4%)**
Property rates, penalties and collection charges	1 635	1 635	2 423	148.2%	337	20.6%	324	19.8%	112	6.9%	3 196	195.5%	182	28.5%	(38.5%)
Service charges	5 539	5 539	914	16.7%	1 939	168%	1 938	349%	602	148%	4 884	83.2%	1 143	29.9%	(28.5%)
Other revenue	10 548	10 548	307	2.9%	1 787	3.4%	412	4.0%	98	4%	2 605	24.7%	428	101.3%	(69.4%)
Government - operating	68 765	68 765	19 182	27.9%	37 936	55.2%	10 460	15.2%	-	-	64 582	93.9%	1 262	58.7%	(100.0%)
Government - capital	12 000	12 000	1 100	9.2%	4 856	40.5%	2 134	17.8%	-	-	8 090	67.4%	1 812	69.7%	(100.0%)
Interest	1 301	1 301	308	45.2%	580	44.6%	782	59.3%	327	19.4%	2 228	160.0%	305	119.9%	(34.2%)
Dividends															
Payments	**(84 244)**	**(84 244)**	**(14 572)**	**17.3%**	**(23 505)**	**27.9%**	**(19 961)**	**23.7%**	**(3 445)**	**4.1%**	**(61 477)**	**73.0%**	**(14 739)**	**53.7%**	**(76.7%)**
Suppliers and employees	(82 888)	(82 888)	(14 527)	17.5%	(23 468)	28.3%	(19 413)	24.3%	(3 145)	3.9%	(60 553)	74.6%	(13 035)	47.3%	(75.7%)

Finance charges	(117)	(113)	(32)	28.3%	(32)	259%	(113)	99.4%	(41)	36.2%	(204)	181.9%	(24)	264.3%	91.8%
Transfers and grants	(1 139)	(1 139)	(0)	1%	(0)	1%	(400)	1.9%	(500)	8.1%	(400)	22.1%	(1 278)	264.3%	(70.1%)
Net Cash from/(used) Operating Activities	**15 535**	**15 533**	**8 294**	**53.8%**	**22 255**	**150.2%**	**(4 693)**	**(58.2%)**	**(2 203)**	**(14.2%)**	**24 814**	**159.7%**	**(9 823)**	**86.3%**	**(77.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	1	-	5	-	-	-	-	-	6	-	-	-	-
Proceeds on disposal of PPE	-	-	1	-	5	-	-	-	-	-	6	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease/increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 291)**	**(12 291)**	**(2 594)**	**21.3%**	**(5 621)**	**46.1%**	**(1 446)**	**11.8%**	**-**	**-**	**(9 935)**	**79.1%**	**(1 243)**	**53.8%**	**(100.0%)**
Capital assets	(12 291)	(12 291)	(2 594)	21.3%	(5 621)	46.1%	(1 446)	11.8%	-	-	(9 935)	79.1%	(1 243)	53.8%	(100.0%)
Net Cash from/(used) Investing Activities	**(12 291)**	**(12 291)**	**(2 593)**	**21.3%**	**(5 616)**	**46.0%**	**(1 446)**	**11.8%**	**-**	**-**	**(9 929)**	**79.1%**	**(1 243)**	**53.8%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**4**	**4**	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	4	4	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(11)**	**(11)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(7)**	**(7)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 327**	**3 327**	**5 700**	**173.2%**	**17 738**	**533.1%**	**(6 133)**	**(184.3%)**	**(2 203)**	**(66.2%)**	**15 164**	**455.8%**	**(11 165)**	**601.3%**	**(60.3%)**
Cash/cash equivalents at the year begin:	34 023	34 023	14 338	42.9%	20 362	59.8%	38 099	112.0%	31 966	93.9%	14 338	42.9%	34 827	194.9%	7.1%
Cash/cash equivalents at the year end:	37 350	37 350	20 038	54.9%	38 099	102.0%	31 966	85.6%	29 763	79.7%	29 763	79.7%	16 662	197.9%	59.3%

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Simila J Dep	
Financial Manager		040-640 6033

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INKWANCA (EC133)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**55 548**	**55 548**	-	-	-	-	-	-	-	-	-	-	-	**45.8%**	-
Property rates	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	55.6%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	10.1%	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 010	3 010	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	220	220	-	-	-	-	-	-	-	-	-	-	-	36.4%	-
Interest earned - external investments	34	34	-	-	-	-	-	-	-	-	-	-	-	3%	-
Interest earned - outstanding debtors	1 127	1 127	-	-	-	-	-	-	-	-	-	-	-	15.4%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	68	68	-	-	-	-	-	-	-	-	-	-	-	40.3%	-
Licences and permits	338	338	-	-	-	-	-	-	-	-	-	-	-	42.6%	-
Agency services	4 700	4 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 948	29 948	-	-	-	-	-	-	-	-	-	-	-	67.8%	-
Other own revenue	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	14.8%	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**68 798**	**68 798**	-	-	-	-	-	-	-	-	-	-	-	**41.8%**	-
Employee related costs	28 117	28 117	-	-	-	-	-	-	-	-	-	-	-	63.2%	-
Remuneration of councillors	1 970	1 970	-	-	-	-	-	-	-	-	-	-	-	67.4%	-
Debt impairment	6 829	6 829	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 770	11 770	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	138	138	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	7 560	7 560	-	-	-	-	-	-	-	-	-	-	-	27.1%	-
Other Materials	226	226	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	139	139	-	-	-	-	-	-	-	-	-	-	-	9.8%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	12 467	12 467	-	-	-	-	-	-	-	-	-	-	-	69.2%	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(13 250)**	**(13 250)**	-		-		-		-		-		-		
Transfers recognised - capital	9 350	9 350	-	-	-	-	-	-	-	-	-	-	-	20.1%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 900)**	**(3 900)**	-		-		-		-		-		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(3 900)**	**(3 900)**	-		-		-		-		-		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 900)**	**(3 900)**	-		-		-		-		-		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 900)**	**(3 900)**	-		-		-		-		-		-		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**9 350**	**9 350**	-	-	-	-	-	-	-	-	-	-	-	-7%	-
National Government	8 850	8 850	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**8 850**	**8 850**	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**9 350**	**9 350**	-	-	-	-	-	-	-	-	-	-	-	-7%	-
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	4.4%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	2.3%	-
Community and Public Safety	**2 600**	**2 600**	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	2 500	2 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 750**	**6 750**	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	350	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 400	6 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**500**	**500**	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**69 416**	**69 416**	**17 185**	**24.8%**	**420**	**.6%**	**-**	**-**	**-**	**-**	**17 605**	**25.4%**	**-**	**45.2%**	**-**
Property rates, penalties and collection charges	5 100	5 100	165	3.2%	48	.9%	-	-	-	-	213	4.2%	-	5.1%	-
Service charges	7 458	7458	910	8.8%	311	4.1%	-	-	-	-	882	12.1%	-	11.8%	-
Other revenue	16 648	16648	2 270	13.6%	62	.4%	-	-	-	-	2 332	14.0%	-	6.3%	-
Government - operating	29 648	29648	11 137	37.2%	-	-	-	-	-	-	11 137	37.2%	-	55.8%	-
Government - capital	9 462	9462	3 068	32.4%	-	-	-	-	-	-	3 068	32.4%	-	55.8%	-
Interest	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-	55.4%	-
Dividends															
Payments	**(50 112)**	**(50 112)**	**(14 514)**	**29.0%**	**(1 397)**	**2.8%**	**-**	**-**	**-**	**-**	**(15 911)**	**31.8%**	**-**	**39.3%**	**-**
Suppliers and employees	(49 012)	(49 012)	(14 514)	29.6%	(1 397)	2.8%	-	-	-	-	(15 911)	31.8%	-	39.7%	-

Finance charges	(138)	(138)	-		-		-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-		-		-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	**19 394**	**19 394**	**2 571**	**13.8%**	**(977)**	**(5.1%)**	**-**	**-**	**-**	**-**	**1 694**	**8.8%**	**-**	**129.1%**	**-**	
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(1 629)	-	-	-	-	-	-	-	(1 629)	-	-	16.7%	-	
Capital assets			(1 629)								(1 629)			16.7%		
Net Cash from/(used) Investing Activities	**-**	**-**	**(1 629)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 629)**	**-**	**-**	**16.7%**	**-**	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Net Increase/(Decrease) in cash held	**19 394**	**19 394**	**1 042**	**5.4%**	**(977)**	**(5.1%)**	**-**	**-**	**-**	**-**	**65**	**.3%**	**-**	**(283.2%)**	**-**	
Cash/cash equivalents at the year begin:	-	-	-		1 042		-	-	-	-	-	-	6488		(100.0%)	
Cash/cash equivalents at the year end:	19 394	19 394	1 042	5.4%	65	.3%	-	-	-	-	65	.3%	6488	(883.8%)	(100.0%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr G Ggop	043 647 6682
Financial Manager	Mrs L Lehuechange	043 647 6682

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: LUKHANJI (EC134)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**580 832**	**582 369**	**205 158**	**35.6%**	**116 685**	**20.0%**	**94 531**	**16.2%**	**78 448**	**13.5%**	**494 812**	**85.0%**	**46 639**	**94.2%**	**68.1%**
Property rates	80 147	80 147	76 516	96.3%	3	-	19	-	(18)	(.1%)	76 458	94.2%	(16 738)	98.3%	699.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	202 832	202 832	52 191	25.7%	49 392	24.4%	45 709	22.5%	49 736	23.5%	194 978	96.1%	43 462	97.6%	7.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	(9)	-	(100.0%)
Service charges - refuse revenue	33 002	33 946	9 186	27.8%	9 190	27.8%	9 210	28.0%	9 210	28.0%	36 802	111.7%	8 486	111.3%	8.5%
Service charges - other	-	52	-	-	-	-	-	-	-	-	-	-	-	43.7%	-
Rental of facilities and equipment	2 416	2 416	746	30.2%	709	29.7%	738	29.9%	751	28.2%	2 967	117.0%	643	106.7%	9.0%
Interest earned - external investments	5 600	9 000	2 884	51.5%	2 425	43.9%	3 000	31.4%	3 140	32.8%	11 454	119.0%	2 541	106.4%	23.7%
Interest earned - outstanding debtors	8 881	20 088	6 117	70.5%	6 334	80.5%	7 028	29.9%	7 441	29.7%	26 921	102.9%	5 333	126.8%	39.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	348	348	41	11.8%	59	17.1%	21	6.4%	40	18.2%	160	67.2%	18	55.3%	158.8%
Licences and permits	2 871	2 612	1 062	36.8%	734	18.5%	682	18.9%	780	21.6%	3 260	90.2%	686	66.8%	14.8%
Agency services	4 412	4 612	1 550	27.3%	1 202	30.0%	1 139	24.7%	1 241	27.3%	4 960	101.6%	688	109.3%	29.2%
Transfers recognised - operational	130 819	132 070	52 238	39.9%	40 947	31.3%	35 000	19.9%	9 685	4.6%	136 870	96.1%	(971)	92.2%	899.4%
Other own revenue	84 865	84 603	4 574	4.4%	6 786	7.6%	1 926	2.2%	231	.3%	13 518	14.7%	2 208	34.8%	(89.5%)
Gains on disposal of PPE	-	-	-	-	1	-	15	-	382	-	397	-	-	-	(472.7%)
Operating Expenditure	**580 832**	**582 369**	**119 429**	**21.3%**	**98 877**	**17.6%**	**80 623**	**13.9%**	**127 338**	**21.9%**	**426 261**	**73.2%**	**74 437**	**71.8%**	**71.1%**
Employee related costs	172 984	162 493	34 382	19.9%	35 308	20.4%	34 040	20.9%	44 749	27.5%	148 480	91.4%	29 682	89.7%	50.8%
Remuneration of councillors	21 326	22 264	5 167	24.2%	5 198	24.1%	5 910	26.4%	6 371	28.6%	21 646	96.8%	6 120	102.9%	(112.2%)
Debt impairment	67 973	74 682	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 602	29 602	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	67	1 094	23	36.2%	37	63.2%	3	.3%	(13)	(1.1%)	53	4.8%	34	11.7%	(135.1%)
Bulk purchases	168 770	168 770	66 572	39.4%	36 204	20.2%	26 048	13.3%	55 239	28.3%	183 063	98.6%	23 566	89.2%	145.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 159	5 600	810	15.7%	2 339	45.1%	1 884	31.8%	733	12.3%	5 763	99.7%	2 047	114.2%	(64.2%)
Transfers and grants	7 464	8 648	439	5.9%	1 668	22.4%	692	7.1%	2 774	32.4%	5 486	64.2%	1 781	88.8%	53.8%
Other expenditure	80 507	91 527	12 007	15.0%	16 131	20.1%	12 423	14.7%	18 677	20.2%	60 868	83.7%	11 607	69.4%	58.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(0)**	**0**	**85 728**		**17 809**		**13 908**		**(48 891)**		**68 551**		**(27 798)**		
Transfers recognised - capital	49 971	-	-	-	9 847	19.7%	9 000	-	1 997	-	21 144	-	10 124	-	(80.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	20 781	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**70 752**	**0**	**85 728**		**27 656**		**22 957**		**(46 946)**		**89 397**		**(17 675)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**70 752**	**0**	**85 728**		**27 656**		**22 957**		**(46 946)**		**89 397**		**(17 675)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**70 752**	**0**	**85 728**		**27 656**		**22 957**		**(46 946)**		**89 397**		**(17 675)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**70 752**	**0**	**85 728**		**27 656**		**22 957**		**(46 946)**		**89 397**		**(17 675)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**76 752**	**99 836**	**4 483**	**5.8%**	**12 458**	**16.2%**	**7 817**	**7.8%**	**36 349**	**36.4%**	**61 097**	**61.2%**	**20 753**	**85.0%**	**75.1%**
National Government	49 971	43 425	4 183	10.2%	8 842	16.7%	3 557	7.7%	11 955	26.3%	26 458	58.3%	11 758	100.4%	1.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	244	-	404	-	174	-	822	-	1 766	158.0%	(90.2%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**49 971**	**43 425**	**4 183**	**10.2%**	**7 086**	**17.3%**	**3 961**	**9.6%**	**12 128**	**29.7%**	**27 280**	**66.1%**	**13 552**	**102.1%**	**(10.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 781	54 411	299	.8%	5 372	13.0%	3 855	7.2%	24 220	44.5%	33 747	62.1%	7 202	48.3%	236.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**76 752**	**99 836**	**4 483**	**5.8%**	**12 458**	**16.2%**	**7 817**	**7.8%**	**36 349**	**36.4%**	**61 097**	**61.2%**	**20 753**	**83.0%**	**75.1%**
Governance and Administration	**4 168**	**14 870**	**196**	**4.9%**	**775**	**8.4%**	**1 768**	**10.6%**	**1 741**	**10.3%**	**4 479**	**14.7%**	**167**	**16.3%**	**961.1%**
Executive & Council	1 816	-	-	-	-	-	-	-	678	-	678	-	-	-	(100.0%)
Budget & Treasury Office	2 320	14 287	196	12.5%	215	11.0%	1 768	11.0%	820	5.1%	2 748	19.6%	167	29.2%	47.4%
Corporate Services	-	582	-	-	-	-	-	-	243	41.8%	243	41.8%	-	-	-
Community and Public Safety	**11 017**	**17 042**	**1 413**	**12.8%**	**1 613**	**14.6%**	**1 155**	**7.6%**	**8 116**	**53.2%**	**11 298**	**66.3%**	**8 868**	**67.9%**	**(8.5%)**
Community & Social Services	9 433	13 456	3 512	37.2%	1 833	19.4%	2 936	21.8%	8 928	63.9%	16 429	122.1%	2 622	70.8%	239.5%
Sport And Recreation	2 582	3 582	-	-	198	7.7%	(1 780)	(47.8%)	-	-	(1 582)	(44.2%)	4 275	68.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 883**	**29 870**	**652**	**2.0%**	**7 806**	**24.5%**	**4 787**	**16.0%**	**14 167**	**47.4%**	**27 412**	**91.7%**	**4 865**	**217.9%**	**191.2%**
Planning and Development	-	4 282	-	-	486	-	-	-	742	17.3%	1 228	28.7%	646	102.0%	15.0%
Road Transport	31 883	25 588	652	2.0%	7 320	23.0%	4 787	18.7%	13 424	52.4%	26 183	102.3%	4 217	247.1%	218.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**27 488**	**36 628**	**-**	**-**	**2 445**	**8.9%**	**69**	**.1%**	**11 910**	**32.5%**	**14 399**	**40.0%**	**8 425**	**53.0%**	**41.4%**
Electricity	22 688	29 216	-	-	2 445	10.8%	69	.2%	11 910	40.8%	14 399	49.3%	8 036	53.4%	42.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	89	19.8%	(100.0%)
Waste Management	4 800	6 812	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**543 848**	**532 569**	**122 435**	**22.5%**	**147 242**	**27.1%**	**123 922**	**23.3%**	**101 052**	**19.0%**	**494 650**	**92.9%**	**73 139**	**86.9%**	**38.2%**
Property rates, penalties and collection charges	75 433	50 457	11 024	14.6%	14 177	18.8%	15 479	30.7%	12 766	25.4%	53 465	106.1%	10 694	78.3%	19.7%
Service charges	199 453	192 346	49 918	25.0%	32 465	27.7%	39 766	26.4%	97 405	39.9%	299 842	169.8%	44 019	85.2%	39.4%
Other revenue	56 825	169 564	7 535	7.3%	28 775	39.9%	29 624	23.6%	23 452	23.4%	82 812	60.8%	4 048	37.1%	419.7%
Government - operating	132 819	131 844	52 238	39.9%	47 800	34.4%	39 485	33.2%	3 189	2.4%	132 964	101.6%	8 938	110.8%	#DIV/0!
Government - capital	43 318	43 318											5 440	100.0%	#DIV/0!
Interest	7 000	10 522	3 724	46.2%	3 826	53.4%	3 424	27.9%	4 216	34.2%	15 210	121.9%	1 409	98.7%	23.9%
Dividends															
Payments	**(476 177)**	**(469 818)**	**(119 533)**	**25.1%**	**(99 336)**	**20.8%**	**(81 734)**	**17.4%**	**(127 368)**	**27.2%**	**(427 836)**	**91.3%**	**(73 726)**	**87.7%**	**69.2%**
Suppliers and employees	(468 838)	(460 218)	(119 069)	25.4%	(97 548)	20.8%	(81 116)	17.6%	(124 742)	27.1%	(422 413)	91.8%	(72 668)	87.7%	68.8%

Finance charges	(21)	(21)	(16)	28.1%	(20)	23.6%	(0)	0.0%	(0)	0.0%	(17)	81.4%	(34)	91.8%	(84.0%)
Transfers and grants	(7 464)	(6 048)	4 830	0.0%	(1 668)	22.4%	600	7.1%	(3 636)	39.9%	(5 331)	63.4%	(1 781)	66.8%	47.1%
Net Cash from/(used) Operating Activities	**67 671**	**63 694**	**2 911**	**4.3%**	**48 898**	**76.8%**	**42 195**	**66.3%**	**(24 266)**	**(41.3%)**	**66 831**	**104.9%**	**(2 591)**	**84.1%**	**918.4%**
Cash Flow from Investing Activities															
Receipts	**35 731**	**161 667**	**1**	**-**	**0**	**-**	**16 091**	**9.9%**	**-**	**-**	**16 092**	**9.9%**	**-**	**-**	**-**
Proceeds on disposal of PPE	35 731	158 632	1	-	0	-	16 091	14.8%	-	-	16 092	14.8%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	03 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(76 732)**	**(98 469)**	**(622)**	**.8%**	**(16 938)**	**13.0%**	**(7 817)**	**7.9%**	**(38 348)**	**38.9%**	**(55 448)**	**56.3%**	**(20 733)**	**79.9%**	**75.1%**
Capital assets	(76 732)	(98 469)	(622)	.8%	(16 938)	13.0%	(7 817)	7.9%	(38 348)	38.9%	(55 448)	56.3%	(20 733)	79.9%	75.1%
Net Cash from/(used) Investing Activities	**(40 971)**	**63 197**	**(622)**	**1.5%**	**(16 938)**	**26.8%**	**8 274**	**13.1%**	**(38 348)**	**(57.3%)**	**(39 356)**	**(62.1%)**	**(20 733)**	**126.2%**	**75.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 036)**	**(1 036)**	**(371)**	**35.8%**	**(398)**	**38.4%**	**(133)**	**12.8%**	**(243)**	**23.4%**	**(1 149)**	**110.8%**	**(557)**	**95.3%**	**(56.4%)**
Repayment of borrowing	(1 036)	(1 036)	(371)	35.8%	(398)	38.4%	(133)	12.8%	(243)	23.4%	(1 149)	110.8%	(557)	95.3%	(56.4%)
Net Cash from/(used) Financing Activities	**(1 036)**	**(1 036)**	**(371)**	**35.8%**	**(398)**	**38.4%**	**(133)**	**12.8%**	**(243)**	**23.4%**	**(1 149)**	**110.8%**	**(557)**	**95.3%**	**(56.4%)**
Net Increase/(Decrease) in cash held	**25 664**	**126 855**	**1 918**	**7.5%**	**30 948**	**144.8%**	**50 336**	**39.8%**	**(62 857)**	**(49.5%)**	**26 326**	**20.9%**	**(23 882)**	**38.2%**	**163.2%**
Cash/cash equivalents at the year begin:	171 211	171 211	-	-	1 918	1.1%	38 887	22.7%	89 206	52.1%	-	-	206	89.4%	(89.5%)
Cash/cash equivalents at the year end:	**196 875**	**297 066**	**1 918**	**1.0%**	**32 867**	**16.7%**	**89 206**	**30.0%**	**26 326**	**8.9%**	**26 326**	**8.9%**	**(23 676)**	**73.9%**	**(89.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	7 994	32.2%	2 313	9.3%	1 439	5.8%	13 034	52.6%	24 777	5.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	5 614	3.9%	3 942	2.7%	3 567	2.5%	132 010	91.0%	145 132	33.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	2 673	2.2%	2 168	1.8%	2 963	1.8%	108 032	94.2%	167 837	39.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	4 732	100.0%	4 732	1.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 950	2.4%	1 009	1.1%	970	1.1%	81 200	92.2%	88 202	20.5%	-	-	-	-
Total By Income Source	**22 231**	**5.2%**	**10 434**	**2.4%**	**8 939**	**2.1%**	**389 152**	**90.3%**	**430 676**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 892	51.1%	554	15.7%	510	14.5%	660	18.7%	3 526	.8%	-	-	-	-
Commercial	9 560	30.4%	2 372	9.3%	1 410	4.5%	19 344	58.9%	32 914	7.6%	-	-	-	-
Households	6 858	2.4%	6 702	1.3%	5 697	1.2%	311 220	95.0%	330 477	76.8%	-	-	-	-
Other	4 919	3.8%	3 155	4.5%	2 322	4.2%	57 981	83.3%	69 676	16.8%	-	-	-	-
Total By Customer Group	**22 231**	**5.2%**	**10 434**	**2.4%**	**8 939**	**2.1%**	**389 152**	**90.3%**	**430 676**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 641	82.3%	1 420	9.2%	1 294	8.4%	-	-	15 355	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**12 641**	**82.3%**	**1 420**	**9.2%**	**1 294**	**8.4%**	**-**	**-**	**15 355**	**100.0%**

Contact Details

Municipal Manager	S Brown	043-607 2746
Financial Manager	Cindiwe Ngeno	043-607 2000

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: INTSIKA YETHU (EC135)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**228 397**	**228 397**	**9 642**	**4.2%**	**68 326**	**29.9%**	**67 738**	**29.7%**	**3 758**	**1.6%**	**149 457**	**65.5%**	**6 416**	**71.7%**	**(41.5%)**
Property rates	3 918	3 918	830	21.2%	821	21.0%	670	17.1%	277	7.1%	2 597	66.3%	533	62.7%	(48.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	400	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	10 016	10 016	196	2.0%	330	3.3%	159	1.6%	51	0%	736	7.3%	148	-	(67.6%)
Rental of facilities and equipment	115	115	445	400.2%	260	241.7%	289	263.3%	69	59.9%	1 064	969.6%	317	414.1%	(68.8%)
Interest earned - external investments	325	332	381	117.1%	314	96.5%	178	54.8%	160	54.8%	1 032	325.2%	23	7.9%	716.1%
Interest earned - outstanding debtors	-	-	-	-	2	-	-	-	1	-	3	-	8	-	(84.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	288	288	69	23.8%	64	29.0%	68	23.7%	22	7.6%	243	84.6%	13	49.3%	64.7%
Licences and permits	1 026	1 026	174	11.4%	233	14.0%	312	29.9%	27	2.4%	745	49.8%	231	44.9%	(83.4%)
Agency services	397	397	89	20.1%	89	20.4%	112	29.0%	17	4.3%	302	76.0%	127	89.3%	(86.5%)
Transfers recognised - operational	149 833	149 833	535	3%	32 796	30.2%	3 020	2.0%	54 331	37.6%	535	75.0%	497.9%		
Other own revenue	61 472	61 472	6 963	11.3%	46 199	107.7%	13 149	21.4%	43	1%	86 352	140.5%	4 466	33.9%	(99.1%)
Gains on disposal of PPE													2		(100.0%)
Operating Expenditure	**267 135**	**267 135**	**78 583**	**29.4%**	**44 585**	**16.7%**	**24 722**	**9.3%**	**10 311**	**3.9%**	**158 182**	**59.2%**	**26 416**	**72.9%**	**(61.0%)**
Employee related costs	63 809	63 809	15 716	24.6%	22 537	35.3%	15 220	23.8%	7 491	12.0%	61 104	95.7%	14 551	108.1%	(45.0%)
Remuneration of councillors	-	-	2 216	-	3 268	-	2 672	-	1 164	-	9 320	-	2 220	-	(48.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	117	-	-	-	-	-	117	-	-	-	-
Transfers and grants	-	-	-	-	-	-	12	-	540	-	623	-	-	-	(100.0%)
Other expenditure	203 326	203 326	60 632	29.8%	18 648	9.2%	6 734	3.3%	860	0%	86 993	42.8%	10 133	43.3%	(93.5%)
Loss on disposal of PPE															-
Surplus/(Deficit)	**(38 828)**	**(38 828)**	**(68 921)**		**23 741**		**43 016**		**(6 553)**		**(9 726)**		**(20 000)**		
Transfers recognised - capital			-	-	8 810	-	-	-	477	-	9 288	-	-	66.9%	(100.0%)
Contributions recognised - capital			-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets			-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(38 828)**	**(38 828)**	**(68 921)**		**32 550**		**43 016**		**(6 076)**		**560**		**(20 000)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(38 828)**	**(38 828)**	**(68 921)**		**32 550**		**43 016**		**(6 076)**		**560**		**(20 000)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(38 828)**	**(38 828)**	**(68 921)**		**32 550**		**43 016**		**(6 076)**		**560**		**(20 000)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(38 828)**	**(38 828)**	**(68 921)**		**32 550**		**43 016**		**(6 076)**		**560**		**(20 000)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**71 588**	**16 778**	**-**	**-**	**4 585**	**6.4%**	**2 553**	**15.5%**	**15 722**	**93.7%**	**22 860**	**136.3%**	**-**	**294.3%**	**(100.0%)**
National Government	60 362	16 778	-	-	4 585	7.6%	2 553	15.5%	15 722	93.7%	22 860	136.3%	-	358.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**60 362**	**16 778**	**-**	**-**	**4 585**	**7.6%**	**2 553**	**15.5%**	**15 722**	**93.7%**	**22 860**	**136.3%**	**-**	**327.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 227	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	155.5%	-
Capital Expenditure Standard Classification	**71 588**	**16 788**	**-**	**-**	**4 585**	**6.4%**	**2 553**	**15.4%**	**15 722**	**93.6%**	**22 860**	**136.4%**	**-**	**294.3%**	**(100.0%)**
Governance and Administration	1 414	118	-	-	-	-	-	-	-	-	-	-	-	14.4%	-
Executive & Council	1 026	130	-	-	-	-	-	-	-	-	-	-	-	20.1%	-
Budget & Treasury Office	25	-	-	-	-	-	-	-	-	-	-	-	-	21.2%	-
Corporate Services	1 408	12	-	-	-	-	-	-	-	-	-	-	-	21.0%	-
Community and Public Safety	1 741	791	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	1 741	791	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**67 395**	**15 859**	**-**	**-**	**4 585**	**6.8%**	**2 553**	**16.3%**	**14 928**	**94.1%**	**22 065**	**139.4%**	**-**	**343.3%**	**(100.0%)**
Planning and Development	1 913	1 212	-	-	-	-	-	-	-	-	-	-	-	60.0%	-
Road Transport	65 482	14 646	-	-	4 585	7.0%	2 553	17.8%	14 928	102.8%	22 065	152.0%	-	370.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**794**	**-**	**794**	**-**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**228 307**	**241 658**	**116 738**	**51.1%**	**94 990**	**41.2%**	**77 127**	**31.9%**	**33 175**	**13.7%**	**321 691**	**132.9%**	**7 583**	**100.2%**	**336.9%**
Property rates, penalties and collection charges	3 918	2 913	830	21.2%	607	17.8%	294	10.1%	294	10.1%	2 694	71.5%	831	68.3%	(64.7%)
Service charges	18 840	998	348	3.8%	333	3.2%	66	16.6%	997	161.4%	1 643	292.6%	348	6.3%	186.5%
Other revenue	62 867	130 519	20 000	31.8%	76 975	119.8%	23 633	19.7%	22 432	17.7%	143 037	110.8%	2 625	90.9%	299.7%
Government - operating	166 682	64 237	63 347	38.2%	6 935	4%	39 973	57.9%	9 535	14.8%	119 827	173.2%	535	101.8%	1787.3%
Government - capital		47 837	31 000	3 119 495 696.2%	10 000	1 592 300 000.0%	14 000	18.2%		0.0%	55 000	114.9%		0.0%	
Interest	500	152	212	106.6%	102	20.5%	162	3.2%	13	2.8%	344	179.7%	253	409.1%	(92.2%)
Dividends															
Payments	**(228 307)**	**(288 461)**	**(115 240)**	**50.5%**	**(92 215)**	**40.8%**	**(69 668)**	**33.5%**	**(43 151)**	**20.7%**	**(321 488)**	**154.2%**	**(40 644)**	**61.6%**	**6.1%**
Suppliers and employees	(222 589)	(66 648)	(115 240)	51.8%	(92 215)	41.4%	(69 668)	105.0%	(43 151)	64.8%	(321 488)	482.9%	(40 644)	61.0%	6.1%

Finance charges	(1 026)		-	-	-	-	-	-	-	-	-	-	-	79.0%	-
Transfers and grants	(4 682)	(141 850)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(0)**	**33 169**	**1 484**	**(4 258 602.8%)**	**845**	**(2 403 191.4%)**	**7 259**	**21.9%**	**(9 977)**	**(30.1%)**	**(388)**	**(1.2%)**	**(33 071)**	**(134.9%)**	**(69.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(38 828)**	-	-	-	-	-	-	-	-	-	-	-	**(7 007)**	-	**(100.0%)**
Capital assets	(38 828)	-	-	-	-	-	-	-	-	-	-	-	(7 007)	-	(100.0%)
Net Cash from/(used) Investing Activities	**(38 828)**	-	-	-	-	-	-	-	-	-	-	-	**(7 007)**	-	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(38 828)**	**33 169**	**1 484**	**(3.8%)**	**845**	**(2.2%)**	**7 259**	**21.9%**	**(9 977)**	**(30.1%)**	**(388)**	**(1.2%)**	**(40 078)**	**(85.1%)**	**(73.1%)**
Cash/cash equivalents at the year begin:	-	-	375		1 659		2 799	-	9 960	-	372	-	67 641		(83.1%)
Cash/cash equivalents at the year end:	(38 828)	33 169	1 859	(4.8%)	2 504	(1.8%)	9 960	39.0%	(18)	-	(15)	-	26 663	(73.9%)	(169.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	270	3.7%	247	3.4%	333	4.4%	6 471	88.5%	7 321	47.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	104	3.5%	98	3.3%	97	3.3%	2 676	89.9%	2 976	27.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	17	7.5%	17	7.5%	18	8.0%	170	76.8%	221	2.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	15	0.4%	-	-	-	-	292	99.0%	295	2.9%	-	-	-	-
Total By Income Source	**406**	**3.8%**	**362**	**3.4%**	**428**	**4.0%**	**9 610**	**88.8%**	**10 817**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	194	6.1%	194	6.1%	221	7.0%	2 564	80.8%	3 171	29.3%	-	-	-	-
Commercial	172	3.9%	130	2.9%	156	3.5%	3 953	89.6%	4 411	40.8%	-	-	-	-
Households	40	1.5%	39	1.5%	51	1.9%	2 093	79.7%	2 625	24.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**406**	**3.8%**	**362**	**3.4%**	**428**	**4.0%**	**9 610**	**88.8%**	**10 817**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Z Dlakha	047 874 8739
Financial Manager	Mr XOLANI NTSHINGA	047 874 8739

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: EMALAHLENI (EC) (EC136)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**156 282**	**133 665**	**39 668**	**37.7%**	**94 454**	**58.7%**	**37 379**	**27.5%**	**10 972**	**14.0%**	**210 414**	**154.9%**	**10 758**	**84.8%**	**76.5%**
Property rates	2 861	3 434	4 134	145.9%	111	-	182	5.3%	(1)	-1.2%	4 306	125.6%	(30)	65.4%	(73.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 482	-	1 899	14.1%	1 940	14.4%	2 310	-	1 338	-	7 490	-	2 308	113.8%	442.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	0	-	0	-	24	-	999.9%
Service charges - sanitation revenue	-	-	-	-	1	-	-	-	466	-	466	-	15	-	6098.6%
Service charges - refuse revenue	2 532	2 946	850	33.6%	882	34.8%	773	27.2%	640	9.2%	2 716	97.2%	112	84.7%	137.7%
Service charges - other	-	-	32	-	27	-	29	-	15	-	102	-	5	1.8%	211.5%
Rental of facilities and equipment	622	700	179	28.2%	177	28.5%	240	33.8%	74	10.4%	669	94.6%	160	78.2%	69.5%
Interest earned - external investments	2 166	3 399	1 088	49.8%	686	31.4%	1 122	33.0%	77	2.3%	2 973	87.5%	680	108.8%	88.9%
Interest earned - outstanding debtors	2 991	3 714	667	24.9%	1 027	38.3%	1 153	33.6%	644	17.1%	3 491	94.0%	1 045	169.2%	(38.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	119	10	10	8.7%	10	8.7%	10	-	03	-	27	-	18	95.7%	(114.2%)
Licences and permits	533	6	109	20.8%	134	25.6%	140	2 783.8%	(0)	-8.8%	388	9 992.4%	71	65.2%	(103.0%)
Agency services	1 345	-	17	1.3%	10	0.8%	13	-	11	-	57	-	(20)	5.2%	(133.8%)
Transfers recognised - operational	131 473	120 832	32 447	39.4%	48 868	617.1%	31 155	25.7%	16 627	13.8%	187 146	154.9%	6 244	101.4%	166.3%
Other own revenue	467	436	171	36.6%	113	37.0%	280	63.2%	220	50.3%	845	139.8%	109	29.9%	(101.2%)
Gains on disposal of PPE	-	410	-	-	410	-	-	-	-	-	410	100.0%	-	-	-
Operating Expenditure	**291 081**	**112 477**	**34 580**	**17.2%**	**34 973**	**17.4%**	**38 431**	**34.2%**	**65 200**	**58.0%**	**173 185**	**154.0%**	**51 585**	**85.2%**	**26.4%**
Employee related costs	68 214	45 621	10 913	16.3%	11 294	16.1%	12 532	27.5%	12 316	26.8%	46 956	102.9%	13 503	77.1%	(2.4%)
Remuneration of councillors	10 139	10 884	2 585	24.1%	2 585	24.1%	2 984	27.4%	2 730	25.1%	10 884	99.9%	2 638	100.2%	(7.1%)
Debt impairment	1 303	1 300	216	16.6%	224	24.8%	324	24.9%	1 339	103.2%	2 102	160.6%	268	100.5%	398.2%
Depreciation and asset impairment	24 002	1 979	6 196	25.2%	6 058	24.7%	6 058	306.2%	6 152	311.1%	24 437	1 235.0%	5 730	99.2%	7.4%
Finance charges	729	490	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	19 045	-	5 338	27.9%	2 391	12.5%	3 239	-	3 911	-	14 879	-	3 198	86.2%	22.3%
Other Materials	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 227	5 897	1 400	32.4%	150	4.0%	480	8.2%	2 382	40.4%	4 401	75.7%	1 845	116.3%	29.1%
Transfers and grants	26 266	5 032	1 436	5.5%	1 665	7.0%	2 940	58.6%	16 239	322.7%	24 586	488.2%	6 435	96.6%	163.3%
Other expenditure	33 955	39 490	6 936	12.9%	10 143	18.6%	9 853	23.6%	18 145	47.1%	45 084	117.1%	18 046	78.2%	(2.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(42 799)**	**23 388**	**25 028**		**59 481**		**(1 052)**		**(48 228)**		**37 229**		**(40 833)**		
Transfers recognised - capital	30 615		704	2.3%	3 110	10.2%	12 281	-	49 810	-	64 114	-	10 989	99.8%	342.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(12 174)**	**23 388**	**25 732**		**62 591**		**11 229**		**2 388**		**101 343**		**(29 847)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(12 174)**	**23 388**	**25 732**		**62 591**		**11 229**		**2 388**		**101 343**		**(29 847)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(12 174)**	**23 388**	**25 732**		**62 591**		**11 229**		**2 388**		**101 343**		**(29 847)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(12 174)**	**23 388**	**25 732**		**62 591**		**11 229**		**2 388**		**101 343**		**(29 847)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**40 615**	**49 948**	**3 420**	**8.5%**	**19 628**	**48.1%**	**3 466**	**6.9%**	**22 678**	**45.4%**	**49 192**	**98.5%**	**17 214**	**85.8%**	**31.7%**
National Government	30 615	30 615	1 414	4.6%	11 935	38.8%	924	3.0%	18 958	61.9%	33 102	108.1%	10 018	85.7%	89.2%
Provincial Government	-	-	-	-	397	-	-	-	-	-	397	-	196	59.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 615**	**30 615**	**1 414**	**4.6%**	**12 331**	**39.9%**	**924**	**3.0%**	**18 958**	**61.9%**	**33 499**	**109.4%**	**10 216**	**84.7%**	**83.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	19 333	2 006	-	5 029	-	2 542	13.1%	3 719	19.2%	13 293	71.3%	6 997	-	(46.9%)
Public contributions and donations	9 400	-	-	-	1 902	20.2%	-	-	-	-	1 902	-	-	-	-
Capital Expenditure Standard Classification	**40 615**	**49 948**	**3 420**	**8.5%**	**19 628**	**48.1%**	**3 466**	**6.9%**	**22 678**	**45.4%**	**49 192**	**98.5%**	**17 214**	**85.8%**	**31.7%**
Governance and Administration	**9 709**	**11 615**	**3 686**	**38.0%**	**9 976**	**87.4%**	**4 765**	**41.7%**	**4 936**	**68.9%**	**8 749**	**74.7%**	**4 481**	**68.9%**	**(89.9%)**
Executive & Council	2 316	5 977	2 055	88.7%	1 827	82.7%	616	10.3%	922	15.4%	5 365	90.0%	3 693	98.9%	(75.1%)
Budget & Treasury Office	393	638	-	-	1 556	396.0%	427	33.9%	240	38.0%	1 723	269.8%	498	79.9%	(51.7%)
Corporate Services	993	5 018	-	-	155	15.5%	721	8.8%	331	3.7%	1 155	13.7%	99	47.4%	233.5%
Community and Public Safety	**5 458**	**8 431**	**478**	**4.9%**	**1 854**	**18.9%**	**668**	**14.7%**	**1 648**	**19.7%**	**4 551**	**101.9%**	**7 641**	**91.9%**	**(78.4%)**
Community & Social Services	4 688	6 422	-	-	1 174	77.2%	668	15.4%	1 608	25.8%	7 600	121.8%	4 266	103.8%	(73.0%)
Sport And Recreation	2 000	1 968	478	15.7%	680	21.0%	-	-	-	-	1 160	59.1%	776	112.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 073**	**21 621**	**944**	**5.9%**	**6 263**	**39.0%**	**715**	**3.3%**	**13 902**	**64.3%**	**21 824**	**100.9%**	**3 379**	**86.2%**	**311.5%**
Planning and Development	4 200	1 618	-	-	242	5.7%	353	23.8%	756	46.7%	1 351	83.5%	384	62.9%	101.6%
Road Transport	11 793	20 013	944	8.0%	6 021	51.1%	332	1.7%	13 127	65.6%	20 423	102.1%	2 994	86.6%	338.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 874**	**4 874**	**-**	**-**	**4 625**	**42.5%**	**-**	**-**	**3 591**	**114.7%**	**10 217**	**209.6%**	**2 313**	**78.1%**	**141.8%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	10 874	4 874	-	-	4 625	42.5%	-	-	3 591	114.7%	10 217	209.6%	2 313	78.1%	141.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**203 959**	**192 226**	**60 313**	**29.6%**	**54 135**	**26.5%**	**48 941**	**25.5%**	**41 261**	**21.5%**	**204 650**	**106.5%**	**21 183**	**86.1%**	**94.8%**
Property rates, penalties and collection charges	2 851	1 449	4 134	145.0%	4 169	146.2%	722	50.0%	1 484	102.6%	10 509	726.7%	(25)	65.4%	(5 955.1%)
Service charges	16 787	4 842	3 786	16.8%	3 168	15.6%	3 668	42.3%	6 239	128.9%	14 862	284.8%	1 484	94.8%	216.2%
Other revenue	1 365	2 322	466	15.1%	537	17.1%	684	29.5%	502	17.5%	2 190	88.6%	1 044	29.3%	43.9%
Government - operating	162 753	140 437	50 447	31.1%	39 526	27.5%	39 968	31.2%	29 265	13.9%	141 946	97.1%	18 294	101.3%	234.6%
Government - capital	20 203	43 177	1 332	6.6%	6 734	33.3%	3 577	10.3%	3 446	23.6%	15 089	43.8%	10 034	55.6%	43.9%
Interest	4 801	2 012	150	3.1%	1 001	34.2%	2 227	32.3%	2 446	33.8%	8 224	169.7%	1 136	140.1%	43.9%
Dividends															
Payments	**(175 312)**	**(157 638)**	**(26 981)**	**15.4%**	**(14 486)**	**8.3%**	**(23 663)**	**15.4%**	**(91 308)**	**58.0%**	**(156 734)**	**100.7%**	**(56 693)**	**99.1%**	**61.2%**
Suppliers and employees	(166 595)	(157 138)	(23 736)	17.8%	(10 680)	8.0%	(23 487)	14.9%	(73 648)	46.9%	(131 915)	83.9%	(50 228)	99.6%	46.5%

Finance charges	(536)	(600)												
Transfers and grants	(24 380)	-	(1 240)	4.4%	(3 400)	82%	(3 400)	-	(17 739)	-	(22 807)	-	(6 433)	56.4%	(78.6%)
Net Cash from/(used) Operating Activities	**26 646**	**34 559**	**33 231**	**116.4%**	**30 658**	**138.4%**	**23 670**	**65.7%**	**(59 139)**	**(144.9%)**	**45 626**	**132.7%**	**(25 512)**	**(16.9%)**	**41.2%**
Cash Flow from Investing Activities															
Receipts	-	**410**	**19 758**	-	**(32 693)**	-	-	-	-	-	**(33 254)**	**(8 163.1%)**	**(8)**	-	**(100.0%)**
Proceeds on disposal of PPE	-	410	-	-	410	-	-	-	-	-	410	100.0%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	19 758	-	(32 413)	-	-	-	-	-	(33 663)	-	(8)	-	(100.0%)
Payments	**(40 915)**	**(49 948)**	**(1 911)**	**4.5%**	**(2 150)**	**5.4%**	**(3 466)**	**6.9%**	**(22 678)**	**45.4%**	**(30 108)**	**69.3%**	**(17 214)**	**84.9%**	**31.7%**
Capital assets	(40 915)	(49 948)	(1 911)	4.5%	(2 150)	5.4%	(3 466)	6.9%	(22 678)	45.4%	(30 108)	69.3%	(17 214)	84.9%	31.7%
Net Cash from/(used) Investing Activities	**(40 915)**	**(49 537)**	**17 939**	**(44.8%)**	**(35 155)**	**137.8%**	**(3 466)**	**7.0%**	**(22 678)**	**45.8%**	**(63 366)**	**127.9%**	**(17 222)**	**85.0%**	**31.7%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	**(8)**	-	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	(8)	-	(100.0%)
Payments	**(45)**	**(500)**	**(100)**	**2 065.4%**	**698**	**(12 731.5%)**	**(48)**	**10.4%**	**(123)**	**47.3%**	**418**	**(160.5%)**	**(120)**	-	**(4.8%)**
Repayment of borrowing	(45)	(500)	(100)	2 065.4%	698	(12 731.5%)	(48)	10.4%	(123)	47.3%	418	(160.5%)	(120)	-	(4.8%)
Net Cash from/(used) Financing Activities	**(45)**	**(500)**	**(100)**	**2 065.4%**	**698**	**(12 731.5%)**	**(48)**	**10.4%**	**(123)**	**47.3%**	**418**	**(160.5%)**	**(128)**	-	**(4.8%)**
Net Increase/(Decrease) in cash held	**(11 375)**	**(13 158)**	**51 161**	**(449.8%)**	**(14 891)**	**130.1%**	**19 564**	**(126.7%)**	**(72 940)**	**479.9%**	**(17 916)**	**112.0%**	**(52 863)**	**219.5%**	**38.0%**
Cash/cash equivalents at the year begin:	33 908	31 778	31 778	93.7%	82 937	244.6%	68 137	214.4%	87 701	276.0%	31 778	100.0%	82 640	100.0%	33.5%
Cash/cash equivalents at the year end:	**22 533**	**18 619**	**82 937**	**368.1%**	**68 137**	**302.4%**	**87 701**	**529.0%**	**14 761**	**89.0%**	**14 761**	**89.0%**	**13 917**	**39.1%**	**13.2%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	598	4.6%	164	3.8%	137	3.2%	3 789	88.4%	4 287	7.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	118	3%	367	2.8%	298	2.1%	13 128	94.6%	13 894	23.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	69	100.0%	69	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	500	1.4%	546	1.4%	535	1.3%	37 450	95.9%	39 111	66.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	62	3.1%	56	2.8%	56	2.8%	1 818	91.3%	1 992	3.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	100.0%	-	-	-	-	-	-	0	-	-	-	-	-
Total By Income Source	**928**	**1.6%**	**1 132**	**1.9%**	**1 027**	**1.7%**	**56 215**	**94.8%**	**59 293**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	231	2.6%	270	3.2%	232	2.8%	7 701	91.4%	8 429	14.2%	-	-	-	-
Commercial	503	1.6%	598	1.1%	536	2.1%	5 883	93.1%	6 320	10.7%	-	-	-	-
Households	63	1.4%	134	2.1%	196	2.1%	41 602	92.8%	43 995	73.2%	-	-	-	-
Other	131	2.9%	130	2.8%	63	2.7%	1 027	91.7%	1 350	1.9%	-	-	-	-
Total By Customer Group	**928**	**1.6%**	**1 132**	**1.9%**	**1 027**	**1.7%**	**56 215**	**94.8%**	**59 293**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 832	100.0%	-	-	-	-	-	-	5 832	100.0%
Total	**5 832**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**5 832**	**100.0%**

Contact Details

Municipal Manager	Dr S W Vilakazi	047 878 6020
Financial Manager	Mr K P Ke Jager	047 878 2011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ENGCOBO (EC137)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**154 881**	**154 881**	**77 116**	**49.8%**	**55 286**	**35.7%**	**40 652**	**26.3%**	**7 632**	**4.9%**	**180 686**	**116.7%**	**6 721**	**86.8%**	**13.5%**
Property rates	4 000	4 000	1 606	40.1%	1 168	29.2%	408	10.2%	274	6.9%	3 457	86.4%	340	65.3%	(19.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 000	1 000	217	21.7%	193	19.3%	204	20.4%	174	17.4%	791	79.1%	167	69.4%	11.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	390	390	27	7.0%	35	8.8%	33	8.5%	29	7.5%	124	31.8%	37	69.8%	(21.6%)
Interest earned - external investments	3 500	3 500	1 046	29.7%	1 090	31.2%	1 378	39.4%	1 470	42.1%	4 984	142.4%	712	74.5%	107.5%
Interest earned - outstanding debtors	-	-	-	-	31	-	60	-	60	-	150	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	100	100	3	2.9%	6	5.6%	1	1.3%	6	5.8%	16	15.6%	4	16.7%	66.2%
Licences and permits	5 000	5 000	1 015	18.3%	866	15.6%	1 341	24.4%	1 168	20.1%	4 338	78.7%	978	72.0%	13.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	139 046	139 046	59 384	42.7%	45 450	32.7%	34 212	24.6%	-	-	139 046	100.0%	-	69.7%	-
Other own revenue	1 345	1 345	13 834	1 182.7%	6 446	559.7%	3 016	239.2%	4 482	354.4%	27 778	2 166.0%	4 482	45.9%	9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**188 981**	**188 981**	**25 945**	**13.4%**	**31 556**	**16.7%**	**31 807**	**18.8%**	**37 342**	**22.1%**	**126 650**	**74.9%**	**32 730**	**65.8%**	**14.1%**
Employee related costs	46 335	46 335	11 126	24.0%	12 094	26.1%	11 922	25.7%	12 430	26.8%	47 556	102.7%	13 582	88.3%	(7.1%)
Remuneration of councillors	13 000	13 000	2 988	22.9%	3 000	23.4%	3 000	23.8%	3 240	24.9%	12 780	97.9%	4 681	108.4%	(27.8%)
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 000	40 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	7 155	7 155	604	8.5%	2 511	35.2%	1 407	19.7%	1 297	18.2%	5 820	81.4%	-	2.9%	(100.0%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	1 647	48.2%	(100.0%)
Transfers and grants	3 000	3 000	582	19.4%	638	19.0%	777	25.9%	781	26.4%	2 999	99.9%	-	-	(100.0%)
Other expenditure	57 491	57 491	10 646	18.5%	12 301	23.2%	14 200	24.7%	19 616	34.1%	57 823	100.6%	13 041	104.8%	66.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(34 100)**	**(34 100)**	**51 171**		**23 734**		**8 845**		**(29 711)**		**54 040**		**(26 009)**		
Transfers recognised - capital	57 304	57 304	18 308	31.9%	31 458	54.9%	7 548	13.2%	-	-	57 304	100.0%	-	69.4%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 124**	**43 124**	**69 471**		**55 192**		**16 393**		**(29 711)**		**111 344**		**(26 009)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43 124**	**43 124**	**69 471**		**55 192**		**16 393**		**(29 711)**		**111 344**		**(26 009)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 124**	**43 124**	**69 471**		**55 192**		**16 393**		**(29 711)**		**111 344**		**(26 009)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 124**	**43 124**	**69 471**		**55 192**		**16 393**		**(29 711)**		**111 344**		**(26 009)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**84 189**	**103 316**	**9 818**	**11.7%**	**22 474**	**26.7%**	**12 650**	**12.2%**	**26 138**	**25.3%**	**71 079**	**68.8%**	**16 041**	**79.2%**	**55.2%**
National Government	57 304	57 304	8 355	14.6%	15 022	26.2%	11 782	20.6%	22 083	38.5%	57 243	99.9%	10 502	100.1%	110.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**57 304**	**57 304**	**8 355**	**14.6%**	**15 022**	**26.2%**	**11 782**	**20.6%**	**22 083**	**38.5%**	**57 243**	**99.9%**	**10 502**	**86.4%**	**110.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 885	46 012	255	1.0%	7 452	27.7%	868	1.9%	4 055	8.8%	12 630	27.4%	-	-	(100.0%)
Public contributions and donations	-	-	1 208	-	-	-	-	-	-	-	1 208	-	6 338	-	(100.0%)
Capital Expenditure Standard Classification	**84 189**	**103 316**	**9 818**	**11.7%**	**22 474**	**26.7%**	**12 650**	**12.2%**	**26 138**	**25.3%**	**71 079**	**68.8%**	**16 041**	**79.2%**	**55.2%**
Governance and Administration	**1 928**	**4 666**	**108**	**5.6%**	**479**	**17.8%**	**567**	**9.4%**	**887**	**17.8%**	**1 941**	**16.7%**	**167**	**161.9%**	**119.4%**
Executive & Council	1 193	1 800	27	2.3%	85	7.2%	122	6.8%	380	21.1%	615	34.2%	38	33.8%	901.5%
Budget & Treasury Office	335	790	-	-	82	12.6%	76	9.7%	220	41.7%	458	57.9%	18	69.2%	2 338.9%
Corporate Services	2 200	2 200	82	3.8%	546	24.8%	87	3.9%	177	7.4%	885	37.5%	338	1 911.7%	(47.7%)
Community and Public Safety	**1 100**	**1 100**	**66**	**6%**	**4**	**1%**	**-**	**-**	**-**	**-**	**70**	**6%**	**316**	**118.9%**	**(100.0%)**
Community & Social Services	1 100	3 700	16	2%	4	1%	-	-	-	-	19	3%	235	116.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**57 034**	**94 552**	**9 694**	**17.0%**	**21 795**	**38.2%**	**12 383**	**13.1%**	**25 251**	**26.7%**	**69 103**	**73.1%**	**15 211**	**72.3%**	**66.0%**
Planning and Development	2 100	4 027	145	6.9%	1 682	80.1%	362	9.0%	586	14.5%	2 776	68.9%	-	0%	(100.0%)
Road Transport	53 934	90 233	9 552	17.7%	19 812	36.8%	12 020	13.3%	25 552	27.8%	66 937	73.6%	15 211	74.3%	64.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**948**	**125.4%**	**(100.0%)**
Electricity	20 000	-	-	-	-	-	-	-	-	-	-	-	664	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**212 185**	**251 518**	**95 416**	**45.0%**	**86 746**	**40.9%**	**48 269**	**19.2%**	**7 632**	**3.0%**	**237 994**	**94.6%**	**6 721**	**89.8%**	**13.5%**
Property rates, penalties and collection charges	4 000	3 611	1 606	40.1%	1 169	29.2%	405	11.2%	276	7.6%	3 457	95.7%	392	69.0%	(30.0%)
Service charges	1 666	1 666	297	26.7%	166	19.6%	284	39.6%	176	17.4%	780	79.1%	197	31.4%	11.6%
Other revenue	27 045	50 142	14 988	294.1%	7 258	19.2%	4 052	9.6%	5 624	11.2%	32 040	64.2%	2 468	58.2%	3.5%
Government - operating	139 044	139 044	59 396	42.7%	45 456	32.7%	34 212	25.1%			139 044	102.2%		100.0%	
Government - capital	37 430	57 055	19 129	51.1%	12 897	34.5%	8 116	22.5%			40 142	100.0%		100.0%	
Interest	2 000	2 000	1 040	26.1%	1 101	33.5%	1 400	42.0%	1 560	40.0%	5 100	150.0%	710	79.3%	119.8%
Dividends															
Payments	**(126 481)**	**(156 632)**	**(25 918)**	**20.5%**	**(31 682)**	**25.0%**	**(31 667)**	**23.3%**	**(37 145)**	**27.2%**	**(126 533)**	**92.4%**	**(32 738)**	**100.5%**	**13.5%**
Suppliers and employees	(123 481)	(153 632)	(25 523)	20.7%	(31 124)	25.2%	(30 793)	23.1%	(36 994)	27.3%	(123 790)	90.8%	(32 738)	102.3%	11.2%

Finance charges	-	(238)	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 000)	(3 000)	(386)	12.9%	(538)	39.0%	(1 040)	34.9%	(761)	25.4%	(3 741)	81.4%	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**85 634**	**114 667**	**68 499**	**81.2%**	**32 693**	**64.2%**	**16 393**	**14.3%**	**(29 513)**	**(25.7%)**	**111 492**	**97.8%**	**(26 009)**	**73.8%**	**(9 232)**	**13.5%**
Cash Flow from Investing Activities																
Receipts	-	**1 182**	-	-	-	-	-	-	**1 256**	**106.2%**	**1 256**	**106.2%**	-	-	-	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	1 182	-	-	-	-	-	-	1 256	106.2%	1 256	106.2%	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(84 169)**	**(163 314)**	**(9 916)**	**11.7%**	**(32 474)**	**26.7%**	**(13 238)**	**12.8%**	**(24 768)**	**24.0%**	**(70 396)**	**68.0%**	**(17 663)**	**50.5%**	**(17 663)**	**49.2%**
Capital assets	(84 169)	(163 314)	(9 916)	11.7%	(32 474)	26.7%	(13 238)	12.8%	(24 768)	24.0%	(70 396)	68.0%	(17 663)	50.5%	(17 663)	49.2%
Net Cash from/(used) Investing Activities	**(84 169)**	**(162 133)**	**(9 916)**	**11.7%**	**(32 474)**	**26.7%**	**(13 238)**	**13.8%**	**(23 505)**	**23.9%**	**(69 034)**	**67.8%**	**(17 663)**	**50.5%**	**(17 663)**	**33.1%**
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**1 465**	**12 754**	**59 681**	**4 181.5%**	**32 669**	**2 241.0%**	**3 155**	**24.7%**	**(53 018)**	**(415.7%)**	**42 458**	**332.7%**	**(43 672)**	**(329.7%)**	**(26 895)**	**21.4%**
Cash/cash equivalents at the year begin:	68 211	81 680	31 046	100.7%	110 727	229.0%	140 330	253.1%	144 485	238.3%	83 467	83.0%	184 925			54.6%
Cash/cash equivalents at the year end:	**69 676**	**74 434**	**110 727**	**216.3%**	**143 396**	**293.9%**	**146 485**	**197.3%**	**93 467**	**120.9%**	**93 467**	**120.9%**	**83 226**	**(1 332.3%)**		**43.1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	3	1%	23	4%	22	4%	3421	98.7%	3470	82.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	38	4.9%	130	16.8%	140	18.0%	467	60.2%	776	17.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	23	100.0%	23	0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**42**	**.9%**	**154**	**3.4%**	**162**	**3.6%**	**4 111**	**92.0%**	**4 469**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(91)	(599.6%)	2	4.4%	2	4.0%	77	1039.9%	91	1.1%	-	-	-	-
Commercial	(91)	(1.3%)	29	1.7%	28	1.7%	1 656	97.9%	1 692	37.9%	-	-	-	-
Households	40	3.4%	123	4.4%	132	4.6%	2 378	87.2%	2 726	61.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**42**	**.9%**	**154**	**3.4%**	**162**	**3.6%**	**4 111**	**92.0%**	**4 469**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 252	99.6%	-	-	-	-	88	.4%	13 340	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**13 252**	**99.6%**	**-**	**-**	**-**	**-**	**88**	**.4%**	**13 340**	**100.0%**

Contact Details

Municipal Manager	Sherino Mahlaola	047 548 0001
Financial Manager	B Makhanya	047 548 0004

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SAKHISIZWE (EC138)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**93 648**	**93 648**	**33 466**	**35.9%**	**32 398**	**34.6%**	**69 284**	**71.2%**	**2 157**	**2.3%**	**134 236**	**144.3%**	**5 787**	**113.3%**	**(62.2%)**
Property rates	4 755	4 755	2 849	60.3%	958	20.2%	616	13.0%	105	2.6%	4 648	96.0%	468	232.9%	(77.6%)
Property rates - penalties and collection charges	-	-	-	-	0	-	-	-	-	-	0	-	-	-	-
Service charges - electricity revenue	11 558	11 558	2 356	20.4%	2 145	18.6%	2 349	20.2%	636	5.4%	7 486	64.8%	2 504	117.8%	(78.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	2.4%	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	30	38.1%	(100.0%)
Service charges - refuse revenue	3 462	3 462	882	25.5%	890	25.7%	880	17.0%	290	8.4%	2 943	76.2%	508	132.8%	(42.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 010	1 010	81	7.9%	7	0%	28	2.8%	0	0%	116	11.5%	22	18.8%	(98.4%)
Interest earned - external investments	468	468	249	54.7%	231	50.7%	332	72.9%	-	-	813	178.2%	146	90.8%	(100.0%)
Interest earned - outstanding debtors	2 315	2 315	846	36.7%	1 008	43.4%	770	33.4%	389	16.8%	3 033	131.4%	506	72.7%	(23.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	22	22	8	36.7%	2	8.4%	1	5.3%	0	1.0%	12	49.4%	-	.80	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	899	899	-	-	-	-	-	-	383	42.6%	383	42.6%	-	25.8%	(100.0%)
Transfers recognised - operational	64 709	64 709	25 538	39.5%	26 773	41.4%	61 142	94.5%	163	3%	113 627	175.6%	33	64.2%	640.4%
Other own revenue	3 720	3 720	594	15.9%	368	9.9%	494	13.4%	142	3.8%	1 598	43.0%	696	600.3%	(79.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	71.2%	-
Operating Expenditure	**93 343**	**93 343**	**19 680**	**21.1%**	**18 700**	**20.0%**	**25 091**	**26.9%**	**7 171**	**7.7%**	**70 642**	**75.7%**	**19 252**	**81.4%**	**(62.8%)**
Employee related costs	33 373	33 373	7 066	21.2%	7 033	21.0%	9 682	29.0%	3 491	10.5%	27 413	82.1%	6 720	101.8%	(48.0%)
Remuneration of councillors	5 508	5 508	1 410	25.6%	1 410	25.6%	1 704	30.9%	-	-	4 521	81.4%	1 614	71.1%	(100.0%)
Debt impairment	4 160	4 160	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 097	9 097	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Finance charges	397	397	35	8.8%	21	5.2%	20	5.1%	46	11.6%	122	31.0%	54	84.5%	(14.6%)
Bulk purchases	9 000	9 000	3 436	38.2%	2 139	23.8%	3 000	33.8%	704	7.8%	9 402	103.2%	2 141	88.2%	(67.1%)
Other Materials	3 278	3 278	866	26.4%	226	6.9%	482	14.7%	185	5.7%	1 838	56.1%	486	81.9%	(61.9%)
Contracted services	1 901	1 560	440	32.9%	460	34.1%	527	39.6%	620	47.9%	2 047	152.9%	446	158.2%	38.2%
Transfers and grants	4 072	4 072	1 870	45.1%	1 546	38.0%	1 747	38.2%	194	4.2%	5 456	119.2%	2 628	146.8%	(92.6%)
Other expenditure	22 022	22 022	4 388	19.9%	5 871	26.4%	7 930	34.2%	1 747	7.9%	19 934	89.1%	5 178	86.8%	(66.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(306)**	**(306)**	**13 786**		**13 698**		**41 193**		**(5 014)**		**63 594**		**(13 546)**		
Transfers recognised - capital	21 136	21 136	2 194	10.4%	1 231	5.8%	5 082	24.0%	2 302	10.9%	10 808	51.2%	2 024	62.9%	13.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 840**	**20 840**	**15 980**		**14 911**		**46 260**		**(2 699)**		**74 402**		**(11 512)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**20 840**	**20 840**	**15 980**		**14 911**		**46 260**		**(2 699)**		**74 402**		**(11 512)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 840**	**20 840**	**15 980**		**14 911**		**46 260**		**(2 699)**		**74 402**		**(11 512)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 840**	**20 840**	**15 980**		**14 911**		**46 260**		**(2 699)**		**74 402**		**(11 512)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**21 010**	**21 010**	**2 959**	**13.7%**	**5 540**	**25.7%**	**4 137**	**19.1%**	**2 477**	**11.3%**	**15 121**	**70.0%**	**1 925**	**36.0%**	**28.6%**
National Government	21 000	21 000	2 019	9.6%	5 396	25.6%	4 137	19.6%	2 347	11.1%	13 900	65.9%	1 654	10.3%	41.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 000**	**21 000**	**2 019**	**9.6%**	**5 396**	**25.6%**	**4 137**	**19.6%**	**2 347**	**11.1%**	**13 900**	**65.9%**	**1 654**	**11.8%**	**41.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	520	520	940	180.7%	119	23.0%	-	-	129	24.9%	1 188	228.5%	272	-	(52.4%)
Public contributions and donations	-	-	-	-	33	-	-	-	-	-	33	-	-	-	-
Capital Expenditure Standard Classification	**21 010**	**21 010**	**2 959**	**13.7%**	**5 540**	**25.7%**	**4 137**	**19.1%**	**2 477**	**11.3%**	**15 121**	**70.0%**	**1 925**	**36.0%**	**28.6%**
Governance and Administration	**165**	**165**	**75**	**4.7%**	**79**	**48.0%**	**-**	**-**	**87**	**52.7%**	**240**	**97.9%**	**64**	**31.9%**	**35.9%**
Executive & Council	133	133	22	22.1%	13	10.0%	-	-	-	-	34	34.1%	-	0.0%	-
Budget & Treasury Office	400	400	1	0%	-	-	-	-	87	21.8%	88	22.0%	33	66.2%	(100.0%)
Corporate Services	-	-	53	-	-	-	-	-	-	-	153	-	31	-	200.0%
Community & Public Safety	**165**	**165**	**5%**	**4.1%**	**1 457**	**348.9%**	**-**	**-**	**398**	**49.9%**	**1 763**	**103.1%**	**167**	**48.1%**	**54.7%**
Community & Social Services	398	398	26	4.3%	1 457	2460.6%	-	-	398	49.2%	1 763	302.2%	167	18.3%	54.7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 516**	**16 510**	**2 713**	**16.4%**	**3 178**	**19.2%**	**4 137**	**25.1%**	**2 068**	**12.5%**	**12 096**	**73.3%**	**1 654**	**75.8%**	**25.0%**
Planning and Development	-	-	-	-	-	-	-	-	42	-	42	-	-	-	(100.0%)
Road Transport	16 516	16 510	2 713	16.4%	3 178	19.3%	4 137	25.1%	2 027	12.3%	12 056	73.0%	1 654	75.7%	24.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 018**	**4 010**	**198**	**4.9%**	**834**	**20.8%**	**-**	**-**	**22**	**.6%**	**1 054**	**26.3%**	**-**	**-**	**(100.0%)**
Electricity	4 018	4 010	198	4.9%	834	20.8%	-	-	22	6%	1 054	26.3%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**100 904**	**100 904**	**35 793**	**35.5%**	**37 873**	**37.5%**	**72 270**	**71.6%**	**5 001**	**5.0%**	**150 937**	**149.6%**	**18 008**	**130.4%**	**(72.2%)**
Property rates, penalties and collection charges	2 300	2 300	2 840	123.9%	959	41.7%	614	26.7%	299	13.0%	4 720	205.3%	458	232.9%	(34.8%)
Service charges	3 863	3 863	3 238	84.1%	3 648	94.6%	2 652	68.9%	602	15.6%	10 142	169.0%	3 731	79.3%	(75.9%)
Other revenue	4 204	4 204	794	18.9%	4 641	110.4%	1 412	33.9%	327	12.2%	7 245	170.0%	10 648	342.4%	(69.1%)
Government - operating	60 838	60 838	25 538	38.8%	26 773	43.8%	69 140	93.2%	2 327	4%	113 653	173.0%	2	66.7%	1434.5%
Government - capital	27 000	27 000	3 000	11.1%	1 200	4.4%	0	0.0%	2 327	8.6%	6 527	24.2%	1 124	99.1%	(0.8%)
Interest	1 603	1 603	1 183	73.8%	1 228	76.6%	1 162	68.0%	324	22.2%	4 896	251.6%	1 695	77.3%	(91.9%)
Dividends															
Payments	**(76 599)**	**(76 599**	**(26 940)**	**35.1%**	**(19 795)**	**25.8%**	**(73 373)**	**95.8%**	**(9 838)**	**11.5%**	**(129 836)**	**169.2%**	**(19 733)**	**169.3%**	**(52.9%)**
Suppliers and employees	(76 599)	(76 599)	(24 941)	32.6%	(19 343)	25.4%	(28 153)	36.9%	(9 781)	11.5%	(81 508)	106.6%	(17 686)	151.7%	(53.2%)

Finance charges	(301)	(303)	(34)	8.3%	(47)	11.6%	(44)	11.2%	(45)	12.4%	(219)	44.0%	(158)	119.3%	(697%)
Transfers and grants	-	-	(1 672)		(394)		(45 179)		-		(47 049)		(601)	119.3%	(103.5%)
Net Cash from/(used) Operating Activities	**24 315**	**24 315**	**8 948**	**36.8%**	**10 898**	**74.4%**	**(1 153)**	**(4.7%)**	**(3 938)**	**(13.8%)**	**22 668**	**90.9%**	**(733)**	**74.4%**	**469.2%**
Cash Flow from Investing Activities															
Receipts	**110**	**110**	**10**	**8.3%**	**-**	**-**	**11**	**8.8%**	**-**	**-**	**20**	**17.2%**	**-**	**-**	**-**
Proceeds on disposal of PPE	110	110	10	8.3%	-	-	11	8.8%	-	-	20	17.2%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(21 610)**	**(21 610)**	**(2 988)**	**13.8%**	**(5 607)**	**25.9%**	**(4 383)**	**20.3%**	**(1 565)**	**7.2%**	**(14 542)**	**67.4%**	**(3 738)**	**57.8%**	**(57.8%)**
Capital assets	(21 610)	(21 610)	(2 988)	13.8%	(5 607)	25.9%	(4 383)	20.3%	(1 565)	7.2%	(14 542)	67.4%	(3 738)	57.8%	(57.8%)
Net Cash from/(used) Investing Activities	**(21 491)**	**(21 491)**	**(2 978)**	**13.9%**	**(5 607)**	**26.1%**	**(4 372)**	**20.3%**	**(1 565)**	**7.4%**	**(14 542)**	**67.7%**	**(3 738)**	**58.1%**	**(57.8%)**
Cash Flow from Financing Activities															
Receipts	**7**	**7**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	7	7	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 541)**	**(1 541)**	**(735)**	**10.9%**	**(560)**	**7.8%**	**(129)**	**1.0%**	**(28)**	**0%**	**(1 053)**	**34.6%**	**(735)**	**1 157.7%**	**(95.9%)**
Repayment of borrowing	(1 541)	(1 541)	(735)	20.0%	(560)	7.8%	(129)	3.0%	(28)	0%	(1 053)	34.6%	(735)	1 157.7%	(95.9%)
Net Cash from/(used) Financing Activities	**(1 534)**	**(1 534)**	**(735)**	**22.1%**	**(560)**	**7.8%**	**(129)**	**3.0%**	**(28)**	**.9%**	**(1 053)**	**34.6%**	**(735)**	**1 264.9%**	**(95.9%)**
Net Increase/(Decrease) in cash held	**(518)**	**(518)**	**5 235**	**(1 023.8%)**	**12 220**	**(2 394.5%)**	**(5 605)**	**1 097.5%**	**(5 403)**	**1 058.0%**	**6 453**	**(1 254.7%)**	**(5 248)**	**82.8%**	**3.9%**
Cash/cash equivalents at the year begin:	(5 927)	(5 927)	10	(.2%)	5 240	(88.4%)	17 460	(294.2%)	11 864	(199.9%)	10	(.2%)	11 427	8.9%	4.8%
Cash/cash equivalents at the year end:	(6 445)	(6 445)	5 245	(81.4%)	17 460	(270.8%)	11 864	(184.0%)	6 453	(89.3%)	6 453	(89.3%)	6 678	19.7%	3.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	T Samuel	047 877 0230
Financial Manager	Peter H Steyn	083 653 1011

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: CHRIS HANI (DC13)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**874 547**	**856 287**	**250 514**	**29.0%**	**201 363**	**28.9%**	**198 691**	**24.3%**	**344 287**	**43.2%**	**1 057 829**	**123.8%**	**159 244**	**80.2%**	**116.2%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	179 997	-	43 122	24.0%	31 881	17.8%	37 604	-	269 251	-	382 066	-	83 810	-	190.1%
Service charges - sanitation revenue	43 370	-	-	-	-	-	5 606	-	-	-	5 606	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	160 367	-	-	-	-	-	-	-	-	-	-	20 949	14.2%	(100.0%)
Rental of facilities and equipment	992	992	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	26 668	26 668	4 418	15.2%	10 080	34.8%	10 771	37.2%	11 331	39.1%	36 600	136.2%	4 609	76.8%	162.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	573 878	579 138	169 152	34.7%	156 796	34.3%	131 338	22.7%	31 694	5.5%	558 981	96.5%	24 432	72.3%	29.6%
Other own revenue	50 609	45 849	6 941	16.9%	22 598	49.1%	12 713	27.7%	31 980	69.8%	74 232	161.9%	17 624	163.3%	81.5%
Gains on disposal of PPE	2 003	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**962 447**	**1 313 288**	**221 270**	**23.0%**	**312 852**	**32.5%**	**283 843**	**20.1%**	**232 811**	**17.7%**	**1 030 786**	**78.4%**	**157 764**	**58.9%**	**47.6%**
Employee related costs	298 220	270 600	50 604	16.9%	66 226	22.2%	62 774	19.0%	55 432	20.5%	235 036	83.2%	49 138	109.6%	13.2%
Remuneration of councillors	10 923	10 866	2 666	24.4%	2 770	25.4%	4 064	40.2%	787	7.2%	10 287	97.4%	2 921	101.3%	(73.0%)
Debt impairment	100 563	347 000	80 366	80.3%	80 366	80.2%	80 366	24.6%	-	-	256 098	73.8%	-	-	-
Depreciation and asset impairment	153 434	115 434	27 564	22.8%	18 376	19.8%	27 660	24.0%	-	-	73 600	63.8%	-	-	-
Finance charges	701	401	-	-	-	-	-	-	636	158.3%	636	158.3%	31	21.5%	1 907.3%
Bulk purchases	20 822	16 000	-	-	7 866	39.6%	3 609	23.7%	3 940	23.9%	15 735	98.4%	2 035	55.2%	74.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20 672	12 271	638	3.0%	3 845	18.6%	2 422	19.7%	2 640	23.1%	9 737	79.3%	2 021	65.2%	18.0%
Transfers and grants	20 838	16 040	8 754	42.4%	240	1.2%	8 010	47.2%	338	1.9%	17 841	98.6%	12 574	113.2%	(97.3%)
Other expenditure	428 923	323 804	43 486	11.3%	129 156	31.2%	78 141	19.8%	169 047	32.2%	420 828	80.2%	88 074	66.3%	91.1%
Loss on disposal of PPE	-	-	-	-	-	-	663	-	-	-	663	-	-	-	-
Surplus/(Deficit)	**(87 900)**	**(456 999)**	**30 244**		**(31 490)**		**(85 152)**		**111 448**		**27 042**		**1 480**		
Transfers recognised - capital	664 253	789 235	89 710	13.5%	147 471	22.2%	95 289	12.1%	142 757	18.1%	475 226	60.2%	137 683	63.7%	3.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	103 067	-	-	-	-	-	5 000	-	-	-	5 000	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**679 421**	**289 235**	**121 956**		**95 973**		**35 137**		**254 205**		**507 267**		**139 173**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**679 421**	**289 235**	**121 956**		**95 973**		**35 137**		**254 205**		**507 267**		**139 173**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**679 421**	**289 235**	**121 956**		**95 973**		**35 137**		**254 205**		**507 267**		**139 173**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**679 421**	**289 235**	**121 956**		**95 973**		**35 137**		**254 205**		**507 267**		**139 173**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**707 328**	**831 252**	**85 372**	**11.1%**	**148 612**	**19.4%**	**100 290**	**12.1%**	**244 708**	**29.4%**	**578 974**	**69.6%**	**130 317**	**82.0%**	**87.8%**
National Government	694 253	789 235	85 372	12.9%	148 612	22.4%	100 290	12.7%	244 708	31.0%	578 974	73.3%	129 618	63.6%	88.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**694 253**	**789 235**	**85 372**	**12.9%**	**148 612**	**22.4%**	**100 290**	**12.7%**	**244 708**	**31.0%**	**578 974**	**73.3%**	**129 618**	**63.4%**	**88.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	103 067	43 067	-	-	-	-	-	-	-	-	-	-	699	7.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**707 328**	**831 252**	**85 372**	**11.1%**	**148 612**	**19.4%**	**100 290**	**12.1%**	**244 708**	**29.4%**	**578 974**	**69.6%**	**130 317**	**82.0%**	**87.8%**
Governance and Administration	**101 067**	**41 067**	**85**	**0%**	**1 141**	**1.1%**	**1 051**	**11.6%**	**16 635**	**38.6%**	**22 861**	**53.1%**	**783**	**11.3%**	**2 032.2%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	(6)	-	(100.0%)
Budget & Treasury Office	103 067	43 067	85	0%	1 141	1.1%	1 051	11.6%	16 635	38.6%	22 861	53.1%	773	11.3%	2 052.2%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	16	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	**41**	-	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	43	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	**9**	-	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	9	-	(100.0%)
Trading Services	**604 253**	**789 223**	**85 287**	**12.8%**	**147 471**	**22.2%**	**95 289**	**12.1%**	**228 068**	**28.9%**	**556 113**	**70.8%**	**129 483**	**83.2%**	**76.1%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	603 664	730 139	85 287	14.1%	147 471	24.4%	95 289	13.1%	239 068	31.2%	556 113	76.2%	117 901	20.8%	93.4%
Waste Water Management	60 589	58 089	-	-	-	-	-	-	-	-	-	-	11 582	4 822.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 438 734**	**1 604 521**	**301 183**	**20.9%**	**367 312**	**26.9%**	**389 891**	**24.3%**	**127 280**	**7.9%**	**1 205 666**	**75.1%**	**55 439**	**105.8%**	**129.6%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	192 891	166 367	4 566	2.4%	7 135	4.0%	5 662	3.7%	6 566	3.9%	21 729	13.6%	17 818	17.8%	(66.0%)
Other revenue	46 844	47 844	6 284	13.4%	22 387	47.8%	3 662	8.1%	31 444	65.7%	63 666	133.0%	2 229		1304.2%
Government - operating	872 878	979 139	166 175	19.0%	282 246	32.3%	159 273	23.4%	3 942	0%	536 643	82.7%	33 572	66 440.0%	(90.4%)
Government - capital	273 619	370 171	92 158	33.7%	52 987	19.4%	210 000	73.4%	85 000	23%	440 145	118.9%	1 000	0.0%	2400.0%
Interest	51 503	39 998	6 418	12.5%	10 555	20.5%	10 171	33.2%	11 327	28.3%	38 582	96.5%	4 539	74.9%	149.7%
Dividends	2 000														
Payments	**(962 447)**	**(930 972)**	**(167 993)**	**11.2%**	**(200 573)**	**21.8%**	**(159 955)**	**18.2%**	**(234 488)**	**28.2%**	**(695 501)**	**83.7%**	**(155 313)**	**77.8%**	**51.0%**
Suppliers and employees	(941 688)	(912 432)	166 961	18.3%	(201 833)	21.4%	(142 174)	17.5%	(233 456)	28.7%	(676 463)	83.2%	(142 718)	76.3%	63.6%

Finance charges	(501)	(403)	(378)	38.8%	(-)	-	(283)	66.0%	(647)	161.2%	(1 165)	287.1%	(29)	16.8%	2 744.8%
Transfers and grants	(51 628)	(19 046)	(6 734)	42.4%	(140)	-0.2%	(6 010)	47.2%	(538)	1.9%	(12 947)	98.8%	(12 074)	133.8%	(97.2%)
Net Cash from/(used) Operating Activities	**476 287**	**773 649**	**193 199**	**49.8%**	**193 249**	**39.8%**	**229 935**	**33.9%**	**(157 205)**	**(13.8%)**	**316 166**	**69.9%**	**(99 873)**	**173.8%**	**7.3%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(767 328)	(651 295)	(89 974)	11.7%	(148 612)	19.4%	(193 295)	12.1%	(244 768)	29.4%	(583 476)	70.2%	(150 341)	85.8%	62.8%
Net Cash from/(used) Investing Activities	**(767 328)**	**(651 295)**	**(89 974)**	**11.7%**	**(148 612)**	**19.4%**	**(193 295)**	**12.1%**	**(244 768)**	**29.4%**	**(583 476)**	**70.2%**	**(150 341)**	**85.8%**	**62.8%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(291 033)**	**(57 642)**	**103 316**	**(35.5%)**	**36 627**	**(12.6%)**	**138 647**	**(240.5%)**	**(251 968)**	**610.5%**	**(73 310)**	**127.2%**	**(250 214)**	**11.4%**	**40.6%**
Cash/cash equivalents at the year begin:	298 614	-	551 456	184.4%	634 780	218.0%	691 408	-	930 044	-	551 464	-	762 168	184.4%	9.8%
Cash/cash equivalents at the year end:	7 581	(57 642)	654 780	8 293.8%	691 408	9 662.7%	830 054	(1 440.6%)	678 154	(829.3%)	478 154	(829.3%)	512 874	(1 314.9%)	(6.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	35 787	72.6%	9 068	18.4%	2 168	4.4%	2 048	4.2%	49 069	99.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	122	100.0%	122	2%
Total	**35 787**	**72.8%**	**9 068**	**18.3%**	**2 168**	**4.4%**	**2 170**	**4.4%**	**49 103**	**100.0%**

Contact Details

Municipal Manager	Mr Moppo Mene	043 606 4610
Financial Manager	Ms Nomfundo Feketha	043 606 4722

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ELUNDINI (EC141)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**283 745**	**289 458**	**79 682**	**28.1%**	**52 521**	**18.5%**	**85 032**	**29.5%**	**10 198**	**3.5%**	**227 434**	**78.6%**	**11 781**	**110.8%**	**(13.5%)**
Property rates	10 121	10 121	17 222	170.9%	8	0%	100	7%	6	-	17 342	114.7%	-	227.7%	(100.0%)
Property rates - penalties and collection charges	-	-	38	-	3	-	3	-	0	-	43	-	-	-	(100.0%)
Service charges - electricity revenue	23 666	23 533	4 802	20.3%	5 930	21.2%	4 699	20.4%	5 548	24.6%	20 631	88.9%	4 831	68.4%	14.9%
Service charges - water revenue	-	-	(182)	-	1	-	4	-	0	-	(168)	-	73	-	(99.8%)
Service charges - sanitation revenue	-	-	27	-	23	-	4	-	0	-	53	-	349	-	(98.2%)
Service charges - refuse revenue	4 454	4 454	1 100	24.7%	1 092	24.5%	1 094	24.7%	1 116	25.1%	4 412	99.0%	1 038	99.4%	5.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 007	13 230	335	2.8%	333	2.8%	329	2.5%	860	6.5%	1 858	13.9%	311	27.4%	176.7%
Interest earned - external investments	1 600	1 353	616	41.1%	61	4.1%	1 209	89.3%	1 141	84.3%	3 026	223.6%	945	203.6%	20.8%
Interest earned - outstanding debtors	1 877	1 326	314	16.7%	340	18.6%	372	28.1%	372	28.1%	1 408	106.2%	307	66.7%	4.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	76	80	26	34.8%	21	27.1%	12	14.8%	17	21.0%	77	96.4%	22	3.7%	(28.5%)
Licences and permits	2 387	1 666	504	21.1%	378	15.9%	524	33.0%	596	37.6%	2 003	126.3%	458	320.6%	30.6%
Agency services	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	194 404	158 664	53 045	29.8%	44 388	24.1%	76 352	48.8%	156	1%	173 941	112.4%	992	106.1%	(84.2%)
Other own revenue	24 894	70 310	(186)	(.0%)	796	3.0%	197	2%	341	0%	1 013	1.5%	2 716	99.7%	(87.2%)
Gains on disposal of PPE	-	240	-	-	158	-	223	93.0%	-	-	380	158.5%	(397)	17.8%	(100.0%)
Operating Expenditure	**287 247**	**271 316**	**59 911**	**19.1%**	**49 943**	**17.8%**	**38 215**	**14.1%**	**43 101**	**15.9%**	**179 170**	**66.0%**	**37 753**	**72.7%**	**14.2%**
Employee related costs	62 893	71 466	16 682	26.5%	16 938	26.9%	17 777	24.9%	19 044	26.7%	69 382	97.1%	13 908	97.4%	42.9%
Remuneration of councillors	12 400	10 867	2 427	21.2%	2 664	21.5%	2 950	26.6%	2 817	24.5%	10 861	99.2%	3 026	94.4%	(13.5%)
Debt impairment	8 269	9 601	-	-	-	-	-	-	-	-	-	-	25	-	-
Depreciation and asset impairment	20 797	43 944	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	50	31	-	-	-	-	-	-	-	-	-	-	48	55.2%	(100.0%)
Bulk purchases	21 119	21 640	4 914	32.6%	3 956	18.4%	3 719	17.2%	4 527	20.9%	19 004	88.1%	3 936	72.3%	15.0%
Other Materials	10 865	13 347	2 401	22.1%	2 691	24.7%	2 039	15.2%	3 695	28.4%	10 824	81.6%	1 617	45.1%	128.1%
Contracted services	4 341	3 568	1 372	31.6%	1 607	45.0%	1 023	44.1%	881	24.7%	4 783	162.1%	1 602	74.4%	(33.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	113 418	97 771	20 922	18.5%	18 787	16.6%	10 215	10.4%	13 272	13.6%	63 217	64.7%	14 641	100.8%	(9.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10 498**	**17 143**	**20 771**		**3 578**		**46 816**		**(32 916)**		**48 265**		**(25 973)**		
Transfers recognised - capital	37 992	37 992	-		16 579	43.6%	18 616	49.0%	11 457	30.2%	46 652	122.8%	19 013	70.5%	(65.2%)
Contributions recognised - capital	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**54 491**	**55 135**	**20 771**		**24 157**		**65 432**		**(21 503)**		**96 856**		**(6 959)**		
Taxation	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**54 491**	**55 135**	**20 771**		**24 157**		**65 432**		**(21 503)**		**96 856**		**(6 959)**		
Attributable to minorities	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**54 491**	**55 135**	**20 771**		**24 157**		**65 432**		**(21 503)**		**96 856**		**(6 959)**		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**54 491**	**55 135**	**20 771**		**24 157**		**65 432**		**(21 503)**		**96 856**		**(6 959)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**54 491**	**55 135**	**2 835**	**5.2%**	**9 327**	**17.1%**	**9 144**	**16.6%**	**17 026**	**30.9%**	**38 329**	**69.5%**	**22 146**	**93.1%**	**(23.1%)**
National Government	37 992	37 992	1 996	5.3%	7 716	20.3%	9 316	24.5%	4 862	12.8%	23 910	62.9%	16 635	87.2%	(70.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 992**	**37 992**	**1 996**	**5.3%**	**7 716**	**20.3%**	**9 316**	**24.5%**	**4 862**	**12.8%**	**23 910**	**62.9%**	**16 635**	**87.2%**	**(70.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 499	17 144	839	5.1%	1 611	9.8%	(172)	(1.0%)	8 078	47.1%	10 355	60.4%	5 511	115.3%	46.6%
Public contributions and donations	-	-	-	-	-	-	-	-	4 064	-	4 064	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**54 491**	**55 135**	**2 835**	**5.2%**	**9 327**	**17.1%**	**9 144**	**16.6%**	**17 026**	**30.9%**	**38 329**	**69.5%**	**22 146**	**93.1%**	**(23.1%)**
Governance and Administration	**5 467**	**4 698**	**266**	**4.9%**	**975**	**18.9%**	**415**	**10.9%**	**687**	**19.9%**	**2 143**	**45.9%**	**1 626**	**64.7%**	**(57.8%)**
Executive & Council	834	348	62	7.4%	330	39.6%	3	2.4%	(23)	(6.4%)	347	99.4%	34	95.4%	(144.3%)
Budget & Treasury Office	1 352	2 022	46	3.3%	68	5.0%	358	19.8%	133	26.1%	1 164	46.0%	347	74.8%	108.4%
Corporate Services	868	1 068	172	19.8%	184	19.9%	55	6.1%	169	17.7%	580	53.2%	46	76.2%	((3.5)%)
Community and Public Safety	**3 165**	**4 548**	**118**	**4.0%**	**16**	**0%**	**93**	**7.7%**	**0**	**-**	**754**	**16.9%**	**4**	**1.9%**	**(94.9%)**
Community & Social Services	2 245	165	(0)	-	16	1%	73	68.0%	-	-	87	53.0%	-	-	-
Sport And Recreation	335	1 163	105	32.4%	-	-	(0)	(.1%)	-	-	84	9.0%	4	3.3%	(100.0%)
Public Safety	-	48	18	-	-	-	19	47.0%	0	4%	37	93.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 320**	**43 823**	**2 216**	**5.1%**	**8 491**	**19.6%**	**8 340**	**19.0%**	**13 268**	**30.1%**	**32 254**	**73.6%**	**17 935**	**94.7%**	**(26.4%)**
Planning and Development	2 162	1 662	162	7.4%	167	8.0%	52	3.2%	696	44.1%	1 077	69.2%	1 473	68.0%	(52.8%)
Road Transport	41 142	42 242	2 054	5.0%	8 324	20.2%	8 288	19.6%	12 522	29.6%	31 188	73.8%	16 461	95.3%	(24.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 645**	**6 633**	**220**	**3.9%**	**287**	**5.1%**	**276**	**4.5%**	**2 937**	**48.7%**	**3 719**	**61.8%**	**3 889**	**89.8%**	**(22.9%)**
Electricity	3 884	4 884	220	5.7%	287	8.0%	64	1.3%	2 422	68.8%	3 994	83.0%	2 646	83.7%	(4.4%)
Water	-	-	-	-	-	-	-	-	6	-	6	-	1 394	-	(99.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	1 000	-	-	-	-	210	20.9%	509	47.8%	719	67.6%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**240 855**	**323 041**	**79 112**	**32.8%**	**82 219**	**34.1%**	**50 418**	**15.6%**	**5 211**	**1.6%**	**216 961**	**67.2%**	**5 855**	**97.4%**	**(11.8%)**
Property rates, penalties and collection charges	17 346	125 100	2 457	14.2%	6 938	40.1%	2 347	1.9%	1 994	1.6%	13 736	11.0%	2 668	158.7%	(3.3%)
Service charges	3 815	159 594	3 638	94.9%	3 166	39.2%	3 458	1.9%	3 855	1.9%	18 652	6.4%	3 138	87.7%	(242.8%)
Other revenue	19 664	37 542	933	2.5%	458	2.2%	843	2.5%	844	2.2%	2 941	7.8%	649	68.3%	31.1%
Government - operating	156 844	3 374	64 232	41.0%	50 633	412.2%	39 044	1 053.9%	-	-	157 910	4 680.6%	-	66.9%	-
Government - capital	23 186	-	8 799	15.2%	17 572	30.2%	4 629	-	-	-	30 940	-	-	103.8%	-
Interest	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(141 333)**	**(270 318)**	**(50 911)**	**36.0%**	**(46 945)**	**33.2%**	**(38 215)**	**14.1%**	**(43 101)**	**15.9%**	**(179 172)**	**66.3%**	**(37 733)**	**92.4%**	**14.2%**
Suppliers and employees	(141 333)	(270 318)	(50 911)	36.0%	(46 945)	33.2%	(38 215)	14.1%	(43 101)	15.9%	(179 172)	66.3%	(37 733)	92.4%	14.2%

Finance charges	(66)	(21)	-		-	-	-	-	-	-	-	-	(66)	102.35	(100.0%)
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	**90 532**	**52 727**	**28 291**	**26.3%**	**22 275**	**35.4%**	**12 263**	**23.1%**	**(37 500)**	**(71.8%)**	**37 769**	**71.7%**	**(21 039)**	**116.1%**	**18.8%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(57 992)**	**(53 133)**	**(2 635)**	**4.9%**	**(9 327)**	**16.1%**	**(9 146)**	**16.8%**	**(17 024)**	**30.9%**	**(38 329)**	**69.3%**	**(22 148)**	**121.3%**	**(23.1%)**
Capital assets	(57 992)	(53 133)	(2 635)	4.9%	(9 327)	16.1%	(9 146)	16.8%	(17 024)	30.9%	(38 329)	69.3%	(22 148)	121.3%	(23.1%)
Net Cash from/(used) Investing Activities	**(57 992)**	**(53 133)**	**(2 635)**	**4.9%**	**(9 327)**	**16.1%**	**(9 146)**	**16.8%**	**(17 024)**	**30.9%**	**(38 329)**	**69.3%**	**(22 148)**	**121.3%**	**(23.1%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**41 540**	**(2 408)**	**25 366**	**61.1%**	**23 948**	**62.5%**	**3 059**	**(127.0%)**	**(54 914)**	**2 260.5%**	**(540)**	**22.4%**	**(54 045)**	**(320.3%)**	**1.0%**
Cash/cash equivalents at the year begin:	46 412	76 038	59 172	55.8%	54 172	127.5%	85 130	111.9%	88 189	116.7%	33 893	44.5%	77 681		13.2%
Cash/cash equivalents at the year end:	87 952	73 630	84 538	87.3%	85 120	96.8%	88 189	119.8%	33 093	45.1%	33 353	45.1%	23 636	4 767.9%	39.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac														
Receivables from Exchange Transactions - Electricity	744	20.6%	335	9.3%	195	5.4%	2 340	65.0%	3 620	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prope	43	2%	216	7.4%	156	1.5%	15 486	97.4%	15 900	57.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat											-	-	-	-
Receivables from Exchange Transactions - Waste Ma	208	5.7%	142	3.8%	136	3.4%	3 484	87.9%	3 981	14.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	101	5.5%	68	3.9%	62	3.2%	1 792	88.4%	2 030	7.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	2%	4	2%	4	2%	2 121	99.6%	2 132	7.7%	-	-	-	-
Total By Income Source	**1 100**	**4.0%**	**757**	**2.7%**	**558**	**2.0%**	**25 237**	**91.3%**	**27 650**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	135	1.2%	69	.6%	82	.8%	10 348	97.5%	10 633	38.4%	-	-	-	-
Commercial	607	17.3%	284	7.1%	101	3.0%	2 093	71.9%	2 862	10.3%	-	-	-	-
Households	468	3.3%	404	3.0%	372	2.6%	12 809	89.6%	14 142	51.1%	-	-	-	-
Other											-	-	-	-
Total By Customer Group	**1 100**	**4.0%**	**757**	**2.7%**	**558**	**2.0%**	**25 237**	**91.3%**	**27 650**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 045	62.3%	728	12.9%	282	4.9%	1 119	19.7%	5 670	77.1%
Auditor-General					-					
Other	1 908	116.3%	(292)	(17.4%)	4	.2%	11	.6%	1 662	22.9%
Total	**5 594**	**74.8%**	**437**	**5.9%**	**286**	**3.9%**	**1 129**	**15.4%**	**7 331**	**100.0%**

Contact Details

Municipal Manager	Mr K Cochi	043 502 8100
Financial Manager	Mr Jack Willard	043 502 8125

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: SENQU (EC142)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**195 726**	**199 633**	**7 859**	**4.0%**	**59 750**	**30.5%**	**42 693**	**21.4%**	**19 301**	**9.7%**	**129 603**	**64.9%**	**15 387**	**107.5%**	**25.3%**
Property rates	6 866	6 866	(2 622)	(38.6%)	994	14.5%	272	8.4%	480	7.0%	(868)	(6.0%)	340	125.7%	314%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	26 897	27 732	5 196	19.3%	7 455	27.8%	6 329	22.8%	7 772	28.0%	26 662	96.1%	6 666	126.8%	16.6%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 444	2 666	532	22.4%	704	28.8%	499	18.4%	874	29.2%	2 610	97.7%	630	113.8%	38.8%
Service charges - other	-	4	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	312	312	184	58.8%	236	75.6%	141	45.1%	187	59.8%	748	239.4%	166	156.7%	12.5%
Interest earned - external investments	7 360	9 160	3 278	44.5%	3 303	44.9%	3 648	39.7%	3 883	42.4%	13 913	151.9%	2 666	175.7%	38.4%
Interest earned - outstanding debtors	1 162	1 162	(656)	(57.0%)	611	52.6%	630	53.2%	686	57.5%	1 270	109.3%	515	167.9%	33.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	212	4	1.7%	4	1.6%	20	9.5%	7	2.4%	41	19.6%	13	127.8%	(51.2%)
Licences and permits	2 231	2 102	39	1.7%	291	13.0%	221	10.2%	280	13.0%	833	39.1%	293	79.6%	(4.3%)
Agency services	2 362	1 804	170	6.8%	262	11.1%	277	15.2%	331	18.6%	969	54.0%	187	41.1%	80.2%
Transfers recognised - operational	143 637	144 867	1 775	1.2%	45 946	32.0%	30 382	21.0%	4 175	2.9%	82 278	56.8%	3 084	101.8%	16.5%
Other own revenue	2 507	2 549	12	0	25	1.0%	164	6.7%	526	16.7%	564	26.2%	193	27.3%	147.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	243	-	243	-	-	-	(100.0%)
Operating Expenditure	**197 532**	**201 480**	**21 113**	**10.7%**	**43 915**	**23.2%**	**30 593**	**15.2%**	**52 999**	**26.3%**	**150 620**	**74.8%**	**50 960**	**86.3%**	**(5.9%)**
Employee related costs	72 099	68 715	8 938	12.4%	16 786	23.3%	13 730	20.0%	15 160	22.1%	54 615	79.5%	11 935	79.8%	27.1%
Remuneration of councillors	11 729	11 729	1 756	15.0%	3 632	31.0%	3 070	26.2%	2 732	23.3%	10 189	86.8%	3 219	98.8%	(17.9%)
Debt impairment	4 610	4 610	-	-	-	-	-	-	2 745	81.2%	2 745	81.2%	2 147	102.8%	74.4%
Depreciation and asset impairment	19 132	19 287	1	-	9 127	47.8%	30	2%	9 149	47.2%	18 312	94.9%	18 910	101.1%	(51.6%)
Finance charges	1 201	1 268	570	46.7%	3	2%	549	43.2%	0	-	1 121	88.3%	-	118.8%	(100.0%)
Bulk purchases	31 200	31 200	2 427	8.4%	4 586	14.7%	4 552	14.6%	5 257	16.8%	17 024	54.6%	4 028	75.4%	16.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	224	99.3%	(100.0%)
Other expenditure	57 022	64 670	7 221	12.6%	12 770	22.2%	8 643	13.4%	16 963	26.2%	45 598	70.5%	10 078	90.4%	6.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 794)**	**(1 846)**	**(13 254)**		**13 835**		**12 100**		**(33 698)**		**(21 017)**		**(47 562)**		
Transfers recognised - capital	33 399	40 242	0	-	28 262	79.6%	-	-	14 992	34.9%	42 252	105.0%	10 946	129.1%	36.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 605**	**38 395**	**(13 254)**		**42 097**		**12 100**		**(18 706)**		**21 245**		**(31 456)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**33 605**	**38 395**	**(13 254)**		**42 097**		**12 100**		**(18 706)**		**21 245**		**(31 456)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 605**	**38 395**	**(13 254)**		**42 097**		**12 100**		**(18 706)**		**21 245**		**(31 456)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 605**	**38 395**	**(13 254)**		**42 097**		**12 100**		**(18 706)**		**21 245**		**(31 456)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**62 898**	**66 220**	**9 291**	**14.8%**	**12 082**	**19.2%**	**11 081**	**16.7%**	**6 288**	**9.5%**	**38 742**	**58.5%**	**12 217**	**76.3%**	**(48.5%)**
National Government	35 399	40 242	5 684	16.1%	7 455	21.2%	8 281	20.6%	4 651	10.1%	25 505	63.4%	7 842	68.2%	(48.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**35 399**	**40 242**	**5 684**	**16.1%**	**7 455**	**21.2%**	**8 281**	**20.6%**	**4 651**	**10.1%**	**25 505**	**63.4%**	**7 842**	**68.2%**	**(48.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 499	25 978	3 607	13.1%	4 593	16.7%	2 801	10.8%	2 237	8.6%	13 237	51.0%	4 374	82.0%	(48.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**62 898**	**66 220**	**9 291**	**14.8%**	**12 082**	**19.2%**	**11 081**	**16.7%**	**6 288**	**9.5%**	**38 742**	**58.5%**	**12 217**	**76.3%**	**(48.5%)**
Governance and Administration	**4 868**	**4 795**	**44**	**3%**	**170**	**3.5%**	**427**	**11.9%**	**884**	**18.7%**	**1 524**	**31.8%**	**1 421**	**84.1%**	**(37.7%)**
Executive & Council	330	330	7	1.4%	17	3.4%	272	54.5%	165	(18.3%)	355	40.9%	246	62.8%	(127.2%)
Budget & Treasury Office	1 000	1 430	2	2%	150	8.4%	22	10.1%	121	8.4%	434	31.6%	1 015	64.3%	(52.0%)
Corporate Services	3 538	3 035	3	0%	15	0%	43	2.2%	598	20.4%	948	33.3%	1 159	91.2%	(51.4%)
Community and Public Safety	**34 197**	**39 466**	**4 397**	**17.9%**	**9 699**	**31.6%**	**1 444**	**13.1%**	**3 744**	**7.9%**	**19 414**	**54.9%**	**4 489**	**71.1%**	**(16.6%)**
Community & Social Services	16 273	20 660	3 038	18.6%	4 234	26.0%	2 701	13.1%	1 664	8.0%	11 737	56.7%	1 228	59.3%	35.4%
Sport And Recreation	5 494	7 360	1 153	17.8%	154	2.7%	403	5.4%	210	2.7%	1 948	26.4%	2 676	73.4%	(92.9%)
Public Safety	1 200	400	146	12.2%	1 187	98.9%	339	84.8%	276	69.1%	1 949	487.2%	173	905.3%	60.1%
Housing	50	-	-	-	-	-	-	-	-	-	-	-	116	100.0%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 179**	**24 921**	**4 937**	**23.3%**	**5 946**	**28.8%**	**6 000**	**24.1%**	**2 341**	**9.4%**	**18 333**	**73.6%**	**3 398**	**70.7%**	**(54.9%)**
Planning and Development	2 241	2 741	-	-	-	-	175	7.9%	36	1.3%	186	6.8%	67	13.4%	(53.8%)
Road Transport	18 938	22 180	4 937	26.1%	5 946	29.6%	5 826	25.7%	2 310	10.2%	18 194	79.6%	3 331	69.5%	(54.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 594**	**8 038**	**55**	**.4%**	**1 268**	**8.6%**	**1 063**	**13.2%**	**842**	**10.5%**	**3 169**	**39.4%**	**586**	**82.1%**	**43.6%**
Electricity	5 467	4 617	55	1.0%	822	15.0%	427	9.3%	458	10.0%	1 802	39.0%	434	76.3%	17.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	1 438	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 127	1 999	-	-	386	5.4%	636	31.8%	383	17.2%	1 367	68.4%	151	99.2%	113.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**228 865**	**228 628**	**114 546**	**50.0%**	**123 102**	**53.8%**	**85 943**	**37.6%**	**52 656**	**23.0%**	**376 248**	**164.6%**	**56 543**	**187.5%**	**(6.9%)**
Property rates, penalties and collection charges	6 445	33 163	1 087	16.9%	1 205	18.5%	1 389	4.2%	892	2.7%	4 622	13.9%	958	124.9%	(1.8%)
Service charges	27 858	-	7 588	26.8%	10 638	38.2%	8 666	-	9 974	-	36 866	-	9 041	160.9%	10.3%
Other revenue	17 227		39 256	535.3%	40 541	552.9%	41 022		20 102		140 046		34 624	6 383.4%	449.8%
Government - operating	162 622	144 662	60 966	42.4%	47 546	33.0%	34 362	21.0%	4 175	2.9%	142 049	98.4%	4 048	102.2%	(4.0%)
Government - capital	34 713	40 242			17 146	42.6%			13 311	33.9%	30 457	78.2%		100.0%	(100.0%)
Interest	5 400	10 562	5 633	66.3%	5 766	44.6%	4 160	43.4%	4 648	44.1%	18 207	177.4%	2 021	177.6%	37.9%
Dividends					200						200				
Payments	**(179 641)**	**(183 748)**	**(105 187)**	**61.3%**	**(119 948)**	**64.8%**	**(71 283)**	**36.8%**	**(49 882)**	**25.7%**	**(337 319)**	**174.1%**	**(44 603)**	**178.5%**	**11.1%**
Suppliers and employees	(168 820)	(182 473)	(105 187)	61.3%	(119 948)	63.2%	(71 283)	37.5%	(49 882)	25.9%	(337 319)	175.2%	(44 603)	175.8%	11.1%

Finance charges	(1 231)	(1 269)	-	-	-	-	-	-	-	-	-	-	-	(70.4%)	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 834**	**34 857**	**9 259**	**16.2%**	**12 153**	**21.8%**	**14 650**	**42.0%**	**2 774**	**8.0%**	**38 836**	**111.4%**	**11 639**	**287.4%**	**(76.2%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 898)**	**(66 228)**	**(9 591)**	**15.1%**	**(12 694)**	**19.2%**	**(11 691)**	**16.7%**	**(8 264)**	**9.3%**	**(38 960)**	**58.8%**	**(12 217)**	**76.4%**	**(68.5%)**
Capital assets	(62 898)	(66 228)	(9 591)	15.1%	(12 694)	19.2%	(11 691)	16.7%	(8 264)	9.3%	(38 960)	58.8%	(12 217)	76.4%	(68.5%)
Net Cash from/(used) Investing Activities	**(62 898)**	**(66 228)**	**(9 591)**	**15.1%**	**(12 694)**	**19.2%**	**(11 691)**	**16.7%**	**(8 264)**	**9.3%**	**(38 960)**	**58.8%**	**(12 217)**	**76.4%**	**(68.5%)**
Cash Flow from Financing Activities															
Receipts	**45**	**45**	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	45	45	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(697)**	**(697)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(697)	(697)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(730)**	**(730)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(5 824)**	**(32 097)**	**(142)**	**2.4%**	**69**	**(1.2%)**	**3 069**	**(11.1%)**	**(3 528)**	**11.0%**	**(24)**	**.1%**	**(577)**	**(2.4%)**	**9809.7%**
Cash/cash equivalents at the year begin:	138 153	183 466	-	-	(142)	(.1%)	(72)	-	3 456	1.9%	-	-	162 127	100.3%	(97.9%)
Cash/cash equivalents at the year end:	**132 379**	**151 368**	**(142)**	**(.1%)**	**(73)**	**(.1%)**	**3 456**	**2.3%**	**(24)**	**-**	**(24)**	**-**	**164 688**	**139.8%**	**(1009.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts in Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	3 032	18.0%	1 423	8.5%	498	2.9%	11 887	70.6%	16 840	50.5%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	305	4.0%	163	2.1%	134	1.7%	6 927	91.5%	7 564	22.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	284	5.1%	167	3.0%	138	2.5%	4 997	89.5%	5 586	16.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	58	11.5%	21	4.3%	52	11.0%	339	72.7%	469	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	199	6.7%	94	3.2%	2 674	90.1%	2 967	8.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**3 675**	**11.0%**	**1 994**	**6.0%**	**937**	**2.8%**	**26 741**	**80.2%**	**33 346**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	877	40.6%	628	29.1%	97	4.5%	705	29.3%	2 409	7.2%	-	-	-	-
Commercial	1 716	13.4%	782	6.0%	374	2.9%	9 938	77.7%	12 790	38.4%	-	-	-	-
Households	862	5.4%	583	3.3%	466	2.9%	14 098	88.7%	18 141	54.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 675**	**11.0%**	**1 994**	**6.0%**	**937**	**2.8%**	**26 741**	**80.2%**	**33 346**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 172	100.0%	-	-	-	-	-	-	2 172	9.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	704	100.0%	-	-	-	-	-	-	704	3.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	798	100.0%	-	-	-	-	-	-	798	3.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 996	100.0%	-	-	-	-	-	-	18 996	83.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**22 671**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**22 671**	**100.0%**

Contact Details

Municipal Manager	Mr M M Tikwe	051 603 1339
Financial Manager	Mr C.R. Venter	051 603 1318

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MALETSWAI (EC143)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**154 151**	**151 309**	**45 960**	**29.8%**	**24 575**	**15.9%**	**20 281**	**18.7%**	**22 646**	**15.0%**	**121 462**	**80.2%**	**25 914**	**87.2%**	**(12.6%)**
Property rates	18 797	14 060	12 714	67.6%	726	3.9%	(123)	(.9%)	(144)	(1.0%)	13 174	93.7%	(428)	87.6%	663.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	75 916	75 916	16 494	21.7%	16 460	21.6%	16 434	21.7%	18 305	24.1%	67 693	89.1%	15 040	99.1%	21.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 110	14 110	1 520	10.8%	1 411	10.0%	1 724	12.2%	1 228	8.7%	5 883	41.7%	1 181	67.8%	4.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 362	2 362	508	22.3%	529	22.4%	516	21.8%	521	22.0%	2 127	90.0%	527	82.4%	.9%
Interest earned - external investments	600	600	216	36.0%	119	19.8%	152	25.4%	135	22.5%	613	102.1%	123	72.5%	2.9%
Interest earned - outstanding debtors	400	400	182	36.3%	32	7.2%	194	43.5%	181	40.2%	510	126.6%	157	127.2%	15.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	310	310	84	27.2%	37	11.9%	222	71.5%	86	27.9%	429	138.6%	150	136.8%	(42.2%)
Licences and permits	2 466	2 466	422	17.1%	447	17.9%	430	17.5%	478	19.1%	1 783	71.6%	441	83.6%	7.9%
Agency services	2 200	2 200	391	17.3%	440	20.2%	709	29.9%	540	22.8%	2 080	91.1%	411	84.4%	31.5%
Transfers recognised - operational	32 462	30 446	13 045	40.2%	2 721	8.4%	7 491	21.1%	887	2.5%	24 144	68.1%	1 713	99.8%	(68.0%)
Other own revenue	4 429	2 249	357	7.9%	614	14.0%	624	23.4%	332	14.8%	1 797	79.2%	581	59.3%	(43.8%)
Gains on disposal of PPE	70	1 520	-	-	1 066	1 524.0%	6	9%	98	6.5%	1 203	115.9%	34	672.7%	187.5%
Operating Expenditure	**153 397**	**150 743**	**26 870**	**17.5%**	**28 178**	**18.4%**	**24 848**	**16.5%**	**21 655**	**14.4%**	**101 542**	**67.4%**	**28 067**	**86.1%**	**(23.9%)**
Employee related costs	49 469	49 469	11 002	22.2%	11 430	23.1%	11 500	23.1%	11 034	22.2%	44 964	91.6%	10 996	88.8%	9.3%
Remuneration of councillors	3 966	3 916	888	21.8%	578	14.5%	1 009	25.7%	910	23.2%	3 385	86.0%	1 022	66.4%	(10.8%)
Debt impairment	300	300	-	-	-	-	-	-	-	-	-	-	1	1.9%	-
Depreciation and asset impairment	1 200	1 429	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	680	611	140	24.2%	41	7.0%	130	22.1%	39	6.4%	350	58.1%	62	68.9%	(34.2%)
Bulk purchases	51 937	51 937	7 777	15.2%	10 980	21.6%	7 540	14.2%	4 668	9.0%	30 965	60.0%	10 436	92.8%	(53.7%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	1	-	-	-	-	-	1	-	-	-	-
Transfers and grants	10 824	11 272	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	33 978	32 438	6 434	20.8%	5 139	16.6%	4 662	15.2%	5 069	15.6%	21 657	66.8%	7 002	79.8%	(33.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**754**	**566**	**19 091**		**(3 603)**		**(4 567)**		**991**		**19 920**		**(2 153)**		
Transfers recognised - capital	13 330	22 330	2 153	16.2%	2 398	18.0%	2 681	11.9%	6 902	30.7%	14 132	63.3%	1 332	39.5%	418.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 084**	**22 897**	**21 134**		**(1 196)**		**(1 886)**		**7 891**		**34 051**		**(821)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**14 084**	**22 897**	**21 134**		**(1 196)**		**(1 886)**		**7 891**		**34 051**		**(821)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 084**	**22 897**	**21 134**		**(1 196)**		**(1 886)**		**7 891**		**34 051**		**(821)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 084**	**22 897**	**21 134**		**(1 196)**		**(1 886)**		**7 891**		**34 051**		**(821)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**13 750**	**17 321**	**2 123**	**15.4%**	**10 633**	**77.3%**	**3 213**	**18.6%**	**5 850**	**34.0%**	**21 991**	**126.2%**	**2 103**	**52.2%**	**180.0%**
National Government	13 330	15 646	2 103	15.8%	3 481	26.1%	2 661	17.0%	4 458	28.7%	12 734	81.4%	1 940	54.3%	131.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	7 128	-	552	-	-	-	7 631	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 330**	**15 646**	**2 103**	**15.8%**	**10 609**	**79.6%**	**3 164**	**20.2%**	**4 458**	**28.7%**	**20 365**	**130.2%**	**1 940**	**54.3%**	**131.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	420	1 675	21	4.8%	25	5.7%	52	3.1%	28	1.7%	125	7.5%	164	85.3%	(82.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	1 372	-	1 372	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**13 750**	**17 321**	**2 123**	**15.4%**	**10 633**	**77.3%**	**3 215**	**18.6%**	**5 850**	**34.0%**	**21 991**	**126.2%**	**2 103**	**52.2%**	**180.0%**
Governance and Administration	**430**	**1 675**	**19**	**5.0%**	**39**	**9.1%**	**5**	**.3%**	**47**	**2.8%**	**107**	**6.4%**	**1 629**	**58.3%**	**(64.9%)**
Executive & Council	60	-	-	-	-	-	3	-	(1)	-	6	-	4	2.8%	23.4%
Budget & Treasury Office	30	1 670	5	4.7%	25	81.9%	-	-	-	-	28	1.6%	1 74	61.2%	(100.0%)
Corporate Services	310	5	15	5.1%	-	-	1	-	12	-	33	-	34	22.8%	(63.2%)
Community and Public Safety	**110**	**6 040**	**1 545**	**1 767.1%**	**3 178**	**3 648.3%**	**3 468**	**31.9%**	**3 456**	**56.8%**	**9 761**	**157.3%**	**1 165**	**54.3%**	**11.5%**
Community & Social Services	60	-	-	-	-	-	-	-	2	-	2	-	-	35.1%	(100.0%)
Sport And Recreation	35	6 040	1 546	5 565.9%	3 178	9 070.1%	2 163	23.9%	2 450	29.8%	9 837	167.2%	1 048	25.3%	53.7%
Public Safety	34	-	1	4.7%	-	-	-	-	-	-	1	-	0	3.3%	(100.0%)
Housing	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 260**	**5 203**	**157**	**1.5%**	**7 432**	**72.4%**	**999**	**19.2%**	**1 372**	**26.4%**	**9 959**	**191.5%**	**81**	**91.3%**	**1 594.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 260	5 203	157	1.5%	7 432	72.4%	999	19.2%	1 372	26.4%	9 959	191.5%	81	91.3%	1 594.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 727**	**1 397**	**5**	**.2%**	**-**	**-**	**49**	**3.4%**	**2 992**	**148.8%**	**2 144**	**153.5%**	**244**	**114.2%**	**756.3%**
Electricity	2 662	1 397	5	.2%	-	-	49	3.4%	2 092	149.8%	2 144	153.5%	241	119.1%	768.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	65	-	-	-	-	-	-	-	-	-	-	-	3	17.1%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**167 111**	**138 475**	**88 108**	**52.7%**	**69 016**	**41.3%**	**61 626**	**44.5%**	**31 876**	**23.0%**	**250 626**	**181.0%**	**35 017**	**148.7%**	**(9.0%)**
Property rates, penalties and collection charges	18 797	11 621	3 203	17.0%	2 475	13.2%	742	6.4%	(144)	(1.2%)	6 275	54.0%	1 861	71.1%	(107.7%)
Service charges	84 604	68 515	19 126	15.2%	10 845	16.7%	16 614	24.2%	12 532	18.3%	54 346	79.3%	9 758	63.8%	28.5%
Other revenue	12 424	10 542	10 346	610.8%	47 555	69.1%	37 535	347.8%	19 112	180.1%	173 341	1 643.9%	22 525	1 152.2%	(17.1%)
Government - operating	22 462	30 808	3 098	9.4%	340	1.1%	223	1.1%	12	-	3 674	12.2%	-	71.8%	(100.0%)
Government - capital	18 824	16 989	1 336	7.1%	6 799	34.5%	1 574	11.5%	-	-	9 709	57.2%	-	77.9%	-
Interest	1 000	998	339	36.1%	157	14.6%	548	58.5%	344	34.1%	1 183	131.7%	276	104.1%	9.8%
Dividends															
Payments	**(159 887)**	**(129 655)**	**(82 314)**	**54.8%**	**(56 199)**	**42.2%**	**(51 017)**	**39.3%**	**(34 858)**	**19.2%**	**(223 373)**	**172.3%**	**(33 018)**	**148.2%**	**(24.7%)**
Suppliers and employees	(130 484)	(129 034)	(62 994)	61.3%	(62 440)	48.1%	(48 010)	38.9%	(34 133)	18.7%	(218 582)	169.4%	(31 788)	144.7%	(24.1%)

Finance charges	(686)	(623)	(212)	36.3%	(1 644)	263.4%	(1 960)	313.2%	(641)	102.2%	(4 402)	711.4%	(1 238)	842.8%	(482.8%)
Transfers and grants	(10 824)	-	(108)	1%	(107)	1%	(22)	-	(76)	-	(328)	-	-	-	(102.5%)
Net Cash from/(used) Operating Activities	**10 213**	**8 824**	**4 794**	**31.3%**	**4 825**	**31.7%**	**10 665**	**122.2%**	**7 027**	**73.6%**	**27 235**	**308.9%**	**1 699**	**156.2%**	**251.6%**
Cash Flow from Investing Activities															
Receipts	**498**	**577**	**-**	**-**	**1 095**	**228.9%**	**9**	**1.6%**	**98**	**17.1%**	**1 203**	**208.5%**	**36**	**94.0%**	**174.0%**
Proceeds on disposal of PPE	79	98	-	-	1 095	1 040.0%	9	140%	98	148.3%	1 203	1 811.4%	34	672.7%	187.5%
Decrease in non-current debtors	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	419	410	-	-	-	-	-	-	-	-	-	-	2	.4%	(102.0%)
Payments	**(12 739)**	**(17 301)**	**(2 123)**	**15.4%**	**(16 633)**	**77.3%**	**(3 213)**	**18.8%**	**(5 898)**	**34.9%**	**(21 501)**	**126.4%**	**(2 059)**	**51.9%**	**184.6%**
Capital assets	(12 739)	(17 301)	(2 123)	15.4%	(16 633)	77.3%	(3 213)	18.8%	(5 898)	34.9%	(21 501)	126.4%	(2 059)	51.9%	184.6%
Net Cash from/(used) Investing Activities	**(12 240)**	**(16 724)**	**(2 123)**	**16.0%**	**(15 538)**	**71.8%**	**(3 204)**	**19.2%**	**(5 795)**	**34.6%**	**(20 658)**	**123.3%**	**(2 023)**	**59.7%**	**184.6%**
Cash Flow from Financing Activities															
Receipts	**108**	**-**	**8**	**8.4%**	**(23)**	**(23.2%)**	**(20)**	**-**	**7**	**-**	**(27)**	**-**	**17**	**38.5%**	**(58.3%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	108	-	8	8.4%	(23)	(23.2%)	(20)	-	7	-	(27)	-	17	38.5%	(58.3%)
Payments	**(1 197)**	**(1 132)**	**(397)**	**34.4%**	**(370)**	**68.4%**	**(167)**	**17.1%**	**(109)**	**44.1%**	**(1 109)**	**660.4%**	**(259)**	**61.7%**	**(11.7%)**
Repayment of borrowing	(1 197)	(1 132)	(397)	35.0%	(370)	68.1%	(167)	17.1%	(109)	44.1%	(1 109)	660.4%	(259)	61.7%	(11.7%)
Net Cash from/(used) Financing Activities	**(1 297)**	**(1 132)**	**(389)**	**34.0%**	**(248)**	**19.1%**	**(453)**	**33.7%**	**(169)**	**15.8%**	**(1 227)**	**162.9%**	**(259)**	**58.2%**	**(16.1%)**
Net Increase/(Decrease) in cash held	**647**	**(9 032)**	**2 282**	**352.7%**	**(4 962)**	**(766.7%)**	**7 008**	**(77.6%)**	**1 048**	**(11.3%)**	**5 349**	**(59.1%)**	**(243)**	**(45.9%)**	**(530.4%)**
Cash/cash equivalents at the year begin:	-	(19 919)	10 139	-	10 139	-	16 827	(169.0%)	17 827	(239.1%)	13 666	(172.8%)	12 410	(113.8%)	33.9%
Cash/cash equivalents at the year end:	647	(10 888)	12 739	2 439.7%	10 827	1 673.6%	17 837	(165.4%)	18 875	(111.8%)	19 015	(111.8%)	12 666	(77.3%)	64.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	4 222	64.2%	716	10.9%	344	5.2%	1 302	19.7%	6 584	38.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	733	15.2%	297	6.1%	198	4.1%	3 614	74.2%	4 842	28.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	609	10.7%	311	5.5%	201	3.5%	3 676	77.8%	4 796	27.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	185	16.4%	82	7.3%	98	8.6%	706	62.5%	1 022	6.0%	-	-	-	-
Total By Income Source	**5 686**	**33.0%**	**1 405**	**8.2%**	**851**	**4.9%**	**9 297**	**53.9%**	**17 234**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	894	66.6%	42	4.3%	27	2.8%	68	7.0%	971	5.6%	-	-	-	-
Commercial	2 204	45.4%	532	7.4%	264	3.6%	3 827	43.5%	7 002	40.6%	-	-	-	-
Households	2 588	15.0%	831	4.8%	560	3.2%	11 127	64.5%	17 262	100.1%	-	-	-	-
Other	0	0.0%	0	0.0%	0	0.0%	172	99.3%	172	1.0%	-	-	-	-
Total By Customer Group	**5 686**	**33.0%**	**1 405**	**8.2%**	**851**	**4.9%**	**9 297**	**53.9%**	**17 234**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	5 807	10.4%	4 668	8.3%	4 668	8.4%	40 668	72.9%	55 811	53.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	356	32.6%	34	2.1%	34	2.1%	1 668	63.3%	1 658	1.6%
Auditor-General	-	-	-	-	-	-	3 602	100.0%	3 602	2.9%
Other	6 802	15.4%	-	-	11 670	26.6%	25 279	57.7%	43 801	41.9%
Total	**13 299**	**12.7%**	**4 638**	**4.8%**	**16 571**	**15.9%**	**70 177**	**66.9%**	**104 876**	**100.0%**

Contact Details

Municipal Manager	M P Nongoza	051 633 2441
Financial Manager	T Sibeko	051 633 2446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: GAREP (EC144)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**111 683**	**93 269**	**10 177**	**9.2%**	**8 540**	**7.7%**	**20 663**	**22.2%**	**8 227**	**8.8%**	**47 607**	**51.0%**	**24 041**	**95.2%**	**(65.8%)**
Property rates	7 966	4 751	(1 160)	(14.6%)	1 682	21.0%	1 280	26.9%	640	13.5%	1 916	34.0%	480	91.3%	44.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	4	4.6%	(100.0%)
Service charges - electricity revenue	50 291	29 648	1 566	3.1%	3 915	7.8%	2 089	10.1%	4 548	22.6%	12 118	58.7%	10 347	83.7%	(56.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	2 627	-	(100.0%)
Service charges - sanitation revenue	-	-	(0)	-	-	-	-	-	-	-	(0)	-	1 081	-	(100.0%)
Service charges - refuse revenue	7 832	6 707	767	9.8%	1 876	23.9%	1 378	20.5%	1 830	27.3%	5 851	87.2%	3 737	98.5%	(51.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	48	112	11	22.1%	32	67.1%	60	53.6%	44	39.4%	113	102.6%	26	25.8%	120.5%
Interest earned - external investments	241	192	(0)	(.1%)	4	1.9%	99	51.6%	2	9%	104	54.2%	154	-	(98.8%)
Interest earned - outstanding debtors	4 139	4 116	(666)	(16.0%)	586	14.6%	224	9.1%	667	16.2%	893	23.4%	1 970	93.4%	(66.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9	6	(0)	(5.3%)	3	29.9%	2	38.2%	86	1 340.2%	92	1 487.8%	2	32.4%	3 300.9%
Licences and permits	415	264	45	11.0%	135	32.5%	84	14.8%	68	12.2%	334	57.4%	115	78.8%	(39.9%)
Agency services	5 116	5 116	39	1.2%	170	3.4%	241	4.7%	92	1.8%	541	11.1%	164	21.2%	(43.8%)
Transfers recognised - operational	32 078	40 648	10 348	31.8%	-	-	14 974	37.4%	33	1%	25 373	63.4%	13 668	85.7%	(99.8%)
Other own revenue	403	9 477	41	9.3%	139	33.9%	82	1.0%	148	1.7%	409	4.6%	394	4.9%	(49.8%)
Gains on disposal of PPE	-	1 527	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**134 734**	**135 523**	**15 766**	**11.7%**	**12 802**	**9.5%**	**14 471**	**10.7%**	**13 422**	**9.9%**	**56 462**	**41.7%**	**14 822**	**48.3%**	**(9.4%)**
Employee related costs	28 887	27 431	7 328	25.4%	6 127	23.0%	7 916	21.1%	9 844	26.3%	24 815	93.0%	7 648	99.3%	28.8%
Remuneration of councillors	3 111	3 007	800	27.4%	811	26.1%	1 098	33.9%	840	21.4%	3 749	96.7%	832	85.7%	(1.4%)
Debt impairment	2 800	1 932	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 666	-	-	-	-	-	-	-	-	-	-	-	-	243.7%	-
Bulk purchases	27 339	-	3 367	12.3%	-	-	1 144	-	-	-	4 511	-	1 668	12.4%	(100.0%)
Other Materials	169	10 631	316	186.9%	537	318.1%	262	2.5%	109	1.0%	1 274	12.0%	688	75.8%	(72.6%)
Contracted services	1 901	920	1 024	77.1%	1 001	51.3%	727	149.5%	709	140.8%	2 862	780.6%	1 026	163.3%	(47.9%)
Transfers and grants	17 603	116	(0)	(.0%)	216	1.2%	1 243	-	343	-	1 804	-	534	27.2%	(22.0%)
Other expenditure	32 150	43 421	1 931	5.2%	1 112	3.4%	1 668	2.9%	1 597	2.4%	6 719	9.7%	1 633	26.8%	(22.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 051)**	**(42 253)**	**(5 589)**		**(4 262)**		**6 192**		**(5 196)**		**(8 854)**		**9 219**		
Transfers recognised - capital	10 020	10 020	-	-	-	-	-	-	-	-	-	-	-	69.6%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(13 031)**	**(32 233)**	**(5 589)**		**(4 262)**		**6 192**		**(5 196)**		**(8 854)**		**9 219**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(13 031)**	**(32 233)**	**(5 589)**		**(4 262)**		**6 192**		**(5 196)**		**(8 854)**		**9 219**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(13 031)**	**(32 233)**	**(5 589)**		**(4 262)**		**6 192**		**(5 196)**		**(8 854)**		**9 219**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(13 031)**	**(32 233)**	**(5 589)**		**(4 262)**		**6 192**		**(5 196)**		**(8 854)**		**9 219**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**11 630**	**11 630**	**5 943**	**51.1%**	**9 203**	**79.1%**	**6 049**	**50.9%**	**6 205**	**53.4%**	**28 199**	**242.5%**	**701**	**91.6%**	**784.6%**
National Government	10 630	10 630	5 943	55.9%	4 129	38.8%	650	5.8%	-	-	10 672	100.4%	701	96.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	5 074	-	6 248	-	6 205	-	17 527	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 630**	**10 630**	**5 943**	**55.9%**	**9 203**	**86.6%**	**6 949**	**64.4%**	**6 205**	**58.4%**	**28 199**	**265.3%**	**701**	**96.9%**	**784.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**11 630**	**11 630**	**5 943**	**51.1%**	**9 203**	**79.1%**	**6 949**	**59.9%**	**6 205**	**53.4%**	**28 199**	**242.5%**	**701**	**91.6%**	**784.6%**
Governance and Administration	**1 000**	**1 000**	**-**	**-**	**-**	**-**	**6 948**	**694.8%**	**-**	**-**	**6 948**	**694.8%**	**-**	**-**	**-**
Executive & Council	1 000	1 000	-	-	-	-	6 248	624.8%	-	-	6 248	624.8%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**4 630**	**4 630**	**-**	**-**	**1 174**	**25.4%**	**600**	**13.0%**	**-**	**-**	**1 774**	**38.3%**	**-**	**-**	**-**
Community & Social Services	4 630	4 630	-	-	1 174	25.4%	600	13.0%	-	-	1 774	38.3%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 000**	**6 000**	**5 943**	**99.1%**	**6 699**	**111.6%**	**-**	**-**	**6 205**	**103.4%**	**18 846**	**314.1%**	**701**	**138.3%**	**784.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 000	6 000	5 943	99.1%	6 699	111.6%	-	-	6 205	103.4%	18 846	314.1%	701	138.3%	784.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**1 330**	**-**	**-**	**-**	**-**	**-**	**1 330**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	1 330	-	-	-	-	-	1 330	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**100 026**	**100**	**57 309**	**57.3%**	**34 194**	**34.2%**	**33 265**	**33 124.2%**	**30 964**	**30 832.9%**	**155 722**	**155 081.6%**	**10 083**	**86.8%**	**206.8%**
Property rates, penalties and collection charges	5 597	5	1 096	19.6%	1 291	23.1%	2 909	61 214.2%	852	17 941.6%	6 148	129 396.2%	974	39.7%	(12.5%)
Service charges	**49 660**	**36**	4 378	**16.8%**	3 831	8.6%	4 915	16 769.9%	4 331	14 913.8%	17 358	**47 460.2%**	4 393	33.1%	(1.4%)
Other revenue	3 435	35	29 232	466.3%	16 546	23.2%	10 607	211 167.7%	23 751	65 019.8%	84 132	1 394 449.4%	4 246	265.4%	559.7%
Government - operating	22 519	23	19 716	46.2%	9 363	29.4%	7 207	22 022.3%	-	-	31 966	80 724.3%		66.7%	
Government - capital	14 815	10	2 887	15.2%	3 163	29.6%	7 000	70 000.0%	-	-	13 050	130 500.0%		88.3%	
Interest	4 024	4	466	10.1%	241	11.0%	138	1 511.4%	-	-	1 710	34 592.7%	461	37.4%	(100.0%)
Dividends															
Payments	**(122 667)**	**(121**	**(50 436)**	**41.3%**	**(25 346)**	**20.8%**	**(34 582)**	**29 388.8%**	**(34 661)**	**29 863.2%**	**(125 256)**	**103 940.2%**	**(9 681)**	**79.1%**	**157.2%**
Suppliers and employees	(104 202)	(73	(50 434)	48.4%	(35 349)	24.2%	(34 582)	34 655.7%	(34 661)	30 258.7%	(125 026)	177 346.9%	(9 681)	66.4%	157.2%

Finance charges	(844)	(18)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(17 602)	(22)	-	-	-	-	-	-	-	-	-	-	-	1.0%	-
Net Cash from/(used) Operating Activities	**(22 041)**	**(23)**	**6 085**	**(31.2%)**	**8 835**	**(40.1%)**	**8 663**	**(43 238.7%)**	**4 063**	**(39 192.4%)**	**30 466**	**(131 787.5%)**	**412**	**496.1%**	**1 310.4%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 630)	(27)	(6 666)	62.7%	(8 202)	86.6%	(6 545)	24 576.8%	(7 968)	29 921.2%	(30 385)	114 087.2%	(155)	191.9%	5 923.3%
Capital assets	(10 630)	(27)	(6 666)	62.7%	(8 202)	86.6%	(6 545)	24 576.8%	(7 968)	29 921.2%	(30 385)	114 087.2%	(155)	191.9%	5 923.3%
Net Cash from/(used) Investing Activities	**(10 630)**	**(27)**	**(6 666)**	**62.7%**	**(8 202)**	**86.6%**	**(6 545)**	**24 576.8%**	**(7 968)**	**29 921.2%**	**(30 385)**	**114 087.2%**	**(155)**	**191.9%**	**5 923.3%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 590)	(0)	-	-	-	-	-	-	(1 590)	10 447.9%	(1 590)	10 447.9%	(197)	43.4%	1%
Repayment of borrowing	(1 590)	(0)	-	-	-	-	-	-	(1 590)	10 447.9%	(1 590)	10 447.9%	(197)	43.4%	1%
Net Cash from/(used) Financing Activities	**(1 590)**	**(0)**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 590)**	**10 447.9%**	**(1 590)**	**10 447.9%**	**(197)**	**43.4%**	**1%**
Net Increase/(Decrease) in cash held	**(33 591)**	**(47)**	**219**	**(.7%)**	**(368)**	**1.1%**	**2 118**	**(4 545.8%)**	**(2 103)**	**4 464.9%**	**(511)**	**226.1%**	**62**	**3.4%**	**(3 514.2%)**
Cash/cash equivalents at the year begin:	-	-	162	-	367	-	(0)	-	2 131	-	162	-	60	(96)	2 582.1%
Cash/cash equivalents at the year end:	(33 591)	(47)	381	(1.0%)	(1)	-	2 131	(4 530.2%)	31	(63.8%)	(1)	(63.8%)	141	(.3%)	(78.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	1 141	25.0%	339	7.4%	237	5.2%	2 850	62.4%	4 567	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	235	1.0%	241	1.0%	176	1.2%	14 356	60.7%	14 948	25.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	676	2.7%	766	3.3%	780	3.1%	22 675	91.0%	25 130	42.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	145	1.4%	191	1.8%	177	1.6%	10 024	95.0%	10 541	24.6%	-	-	-	-
Total By Income Source	**2 196**	**3.7%**	**1 556**	**2.6%**	**1 370**	**2.3%**	**54 052**	**91.3%**	**59 183**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	201	9.4%	146	6.7%	115	2.6%	3 317	84.0%	3 920	6.7%	-	-	-	-
Commercial	133	17.4%	150	4.8%	156	3.8%	3 083	74.2%	4 527	7.5%	-	-	-	-
Households	1 164	2.3%	1 217	2.4%	1 099	2.2%	47 652	93.2%	51 036	86.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 196**	**3.7%**	**1 556**	**2.6%**	**1 370**	**2.3%**	**54 052**	**91.3%**	**59 183**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	3 153	5.1%	578	9%	5 210	8.5%	52 464	85.4%	61 406	68.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	333	8.9%	345	9.6%	477	13.2%	2 468	68.3%	3 613	4.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	467	3.4%	464	3.3%	472	3.3%	13 070	90.1%	14 503	16.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	733	14.6%	-	-	-	-	4 288	85.4%	4 992	5.5%
Auditor-General	38	.7%	119	2.3%	41	.8%	5 080	96.2%	5 278	5.8%
Other	-	-	-	-	498	100.0%	-	-	500	.6%
Total	**4 741**	**5.3%**	**1 506**	**1.7%**	**6 698**	**7.4%**	**77 349**	**85.7%**	**90 291**	**100.0%**

Contact Details

Municipal Manager	Thembinkosi Mawonga	051-933-5506
Financial Manager	CM Mostert	051-933-1777

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: JOE QGABI (DC14)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**415 815**	**429 989**	**93 033**	**22.4%**	**84 891**	**20.4%**	**71 619**	**16.8%**	**15 887**	**3.7%**	**265 404**	**62.3%**	**9 011**	**80.2%**	**76.0%**
Property rates	-	(584 413)	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	52 271	-	-	-	-	-	-	-	-	-	-	-	-	48.8%	-
Service charges - sanitation revenue	12 093	-	-	-	-	-	-	-	-	-	-	-	-	16.5%	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	120 684	3 466	-	4 737	-	6 849	5.7%	6 398	5.3%	21 341	17.7%	3 663	-	122.5%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 368	3 368	1 722	51.1%	668	19.7%	899	26.4%	722	21.4%	4 356	127.6%	1 582	69.6%	142.8%
Interest earned - outstanding debtors	2 704	2 704	-	-	-	-	-	-	-	-	-	-	-	20.8%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	112	112	-	-	-	-	-	-	-	-	-	-	-	94.3%	-
Transfers recognised - operational	340 410	333 040	87 741	25.8%	79 658	23.5%	63 008	17.7%	7 602	2.2%	237 008	69.8%	4 131	69.0%	88.9%
Other own revenue	1 845	1 845	81	4.4%	128	6.9%	835	45.1%	1 033	56.0%	2 058	111.5%	635	62.9%	31.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**481 635**	**483 938**	**79 812**	**17.2%**	**102 574**	**22.2%**	**83 941**	**19.4%**	**95 646**	**19.8%**	**371 772**	**76.8%**	**92 978**	**74.0%**	**2.9%**
Employee related costs	176 371	179 416	37 471	21.2%	45 694	25.9%	39 780	22.2%	38 398	21.4%	161 343	89.9%	20 664	95.7%	6.8%
Remuneration of councillors	8 304	8 031	1 392	20.9%	1 358	20.8%	1 468	24.2%	1 322	22.5%	5 540	69.0%	1 526	91.3%	(13.8%)
Debt impairment	15 083	15 083	-	-	-	-	-	-	-	-	-	-	-	5.7%	-
Depreciation and asset impairment	47 648	47 967	11 080	23.2%	3 687	7.7%	11 080	23.1%	3 687	7.7%	29 453	61.4%	11 080	73.2%	(67.2%)
Finance charges	2 294	2 294	258	11.3%	43	1.9%	164	7.1%	-	-	466	19.4%	169	27.7%	(100.0%)
Bulk purchases	10 480	4 080	-	-	433	4.1%	714	17.5%	-	-	1 146	28.1%	7 126	45.8%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	2 228	53.7%	(100.0%)
Transfers and grants	26 133	30 210	602	2.3%	2 286	8.7%	5 240	26.0%	886	4.4%	9 091	45.0%	2 028	66.6%	(53.8%)
Other expenditure	171 113	204 430	28 968	16.9%	49 214	28.8%	35 510	17.4%	51 340	25.1%	164 812	80.6%	28 026	81.7%	34.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(65 820)**	**(57 949)**	**13 421**		**(17 683)**		**(22 323)**		**(79 760)**		**(106 368)**		**(83 968)**		
Transfers recognised - capital	226 814	242 216	16 421	7.2%	100 988	44.5%	55 424	22.9%	69 982	28.9%	244 782	101.0%	73 910	71.8%	(7.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**160 975**	**184 375**	**31 843**		**83 307**		**33 102**		**(9 848)**		**138 411**		**(8 058)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**160 975**	**184 375**	**31 843**		**83 307**		**33 102**		**(9 848)**		**138 411**		**(8 058)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**160 975**	**184 375**	**31 843**		**83 307**		**33 102**		**(9 848)**		**138 411**		**(8 058)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**160 975**	**184 375**	**31 843**		**83 307**		**33 102**		**(9 848)**		**138 411**		**(8 058)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**234 681**	**225 612**	**7 081**	**3.0%**	**67 139**	**28.6%**	**32 213**	**14.3%**	**54 778**	**24.3%**	**161 191**	**71.4%**	**30 283**	**45.7%**	**80.9%**
National Government	131 418	64 802	7 026	5.3%	65 938	49.5%	31 980	49.4%	54 424	84.0%	158 438	244.5%	29 509	60.9%	84.4%
Provincial Government	76 509	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**208 599**	**64 802**	**7 026**	**3.4%**	**65 938**	**31.6%**	**31 980**	**49.4%**	**54 424**	**84.0%**	**159 438**	**244.5%**	**29 509**	**60.9%**	**84.4%**
Borrowing	-	(40 500)	(337)	-	1 708	-	(113)	.3%	498	2%	1 756	(3.9%)	245	2.8%	(146.7%)
Internally generated funds	25 152	400	334	1.3%	424	1.7%	346	86.5%	422	105.5%	1 526	380.9%	533	34.4%	(33.8%)
Public contributions and donations	-	200 310	59	-	-	-	-	-	-	-	59	-	-	-	-
Capital Expenditure Standard Classification	**234 681**	**225 612**	**7 081**	**3.0%**	**67 139**	**28.6%**	**32 213**	**14.3%**	**54 778**	**24.3%**	**161 191**	**71.4%**	**30 283**	**45.7%**	**80.9%**
Governance and Administration	**5 676**	**5 676**	**96**	**1.7%**	**685**	**12.1%**	**94**	**1.6%**	**88**	**1.6%**	**963**	**16.1%**	**439**	**61.7%**	**(67.7%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 476	2 276	36	1.4%	102	4.2%	20	1.1%	88	4.2%	263	11.1%	172	81.4%	(67.7%)
Community & Public Safety	**5 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**467**	**15.4%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	5 000	-	-	-	-	-	-	-	-	-	-	462	68.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**226 006**	**217 437**	**7 026**	**3.1%**	**67 038**	**29.5%**	**32 157**	**14.8%**	**54 679**	**25.1%**	**160 900**	**74.0%**	**29 648**	**45.0%**	**84.4%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	170 208	170 669	5 192	3.0%	56 867	33.4%	28 449	16.1%	51 031	29.2%	142 137	80.2%	28 410	48.8%	81.7%
Waste Water Management	55 798	46 447	1 833	3.3%	10 168	17.6%	3 707	8.2%	3 648	7.9%	18 790	46.0%	1 238	24.3%	146.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**623 489**	**762 351**	**296 719**	**47.6%**	**329 691**	**52.9%**	**230 256**	**30.2%**	**138 404**	**18.2%**	**994 979**	**130.5%**	**102 633**	**121.3%**	**34.9%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	31 168	31 168	2 120	6.8%	4 746	15.2%	6 666	23.0%	6 067	20.1%	19 674	64.1%	899	13.2%	421.2%
Other revenue	2 424	2 644	370	15.3%	899	33.9%	1 599	62.7%	947	35.9%	3 816	140.6%	164	3.4%	491.6%
Government - operating	362 413	391 464	163 356	45.1%	147 656	41.6%	113 333	30.0%	22 907	9.4%	447 252	133.0%	20 629	215.4%	58.6%
Government - capital	226 484	301 998	130 956	57.8%	176 291	77.8%	88 652	29.4%	99 000	39.8%	494 899	148.8%	71 441	99.3%	34.8%
Interest	1 000	4 077	16	1.7%	7	0.7%	6	0.2%	36	0.9%	65	1.6%	4	0.3%	(140.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(384 423)**	**(1 000 057)**	**(291 280)**	**75.8%**	**(255 156)**	**66.4%**	**(198 029)**	**19.7%**	**(68 696)**	**6.8%**	**(834 241)**	**83.4%**	**(69 667)**	**97.4%**	**3.3%**
Suppliers and employees	(363 888)	(1 000 057)	(280 909)	76.9%	(250 156)	70.1%	(198 029)	19.7%	(68 696)	6.8%	(833 940)	82.7%	(44 640)	94.4%	99.1%

Finance charges	(2 284)	-	(342)	15.0%	-	-	(342)	-	-	-	(760)	-	-	-	-
Transfers and grants	(58 121)	-	-	-	-	-	-	-	-	-	-	-	(41 445)	-	(100.0%)
Net Cash from/(used) Operating Activities	**229 098**	**(243 748)**	**5 459**	**2.4%**	**76 445**	**33.5%**	**31 327**	**(12.7%)**	**49 568**	**(20.7%)**	**169 739**	**(85.4%)**	**16 545**	**(112.2%)**	**169.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**2 662**	**71**	**-**	**947**	**-**	**40**	**2.4%**	**40**	**2.2%**	**1 112**	**53.9%**	**58**	**14 825 860.0%**	**(20.6%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	2 662	71	-	947	-	40	2.4%	40	2.2%	1 112	53.9%	58	264 51 600.0%	(20.6%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(234 691)**	**(234 661)**	**(7 538)**	**3.0%**	**(67 691)**	**28.8%**	**(32 268)**	**13.7%**	**(54 778)**	**23.3%**	**(981 717)**	**68.9%**	**(30 283)**	**186.4%**	**80.9%**
Capital assets	(234 691)	(234 661)	(7 538)	2.5%	(67 691)	28.8%	(32 268)	13.7%	(54 778)	23.3%	(167 717)	69.0%	(30 283)	186.4%	80.9%
Net Cash from/(used) Investing Activities	**(234 691)**	**(232 998)**	**(6 968)**	**3.0%**	**(66 744)**	**28.4%**	**(32 161)**	**13.8%**	**(54 732)**	**23.5%**	**(980 605)**	**69.0%**	**(30 225)**	**186.9%**	**81.1%**
Cash Flow from Financing Activities															
Receipts	**22 749**	**22 749**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 668**	**(2 995.6%)**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	22 000	22 000	-	-	-	-	-	-	-	-	-	-	5 668	-	(100.0%)
Increase /decrease in consumer deposits	249	249	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 749)**	**(1 749)**	**(745)**	**58.9%**	**-**	**-**	**(210)**	**68.6%**	**-**	**-**	**(431)**	**101.9%**	**-**	**459.9%**	**-**
Repayment of borrowing	(1 500)	(1 500)	(216)	50.0%	-	-	(210)	68.6%	-	-	(431)	31.0%	-	99.9%	-
Net Cash from/(used) Financing Activities	**21 299**	**21 299**	**(745)**	**(1.0%)**	**-**	**-**	**(210)**	**(1.0%)**	**-**	**-**	**(431)**	**(2.0%)**	**5 668**	**(567.8%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**15 894**	**(450 948)**	**(1 725)**	**(10.9%)**	**7 701**	**48.7%**	**(1 044)**	**.2%**	**(5 224)**	**1.1%**	**(293)**	**.1%**	**(8 678)**	**.5%**	**(39.8%)**
Cash/cash equivalents at the year begin:	5 170	17 126	(2 144)	41.5%	(3 868)	(74.8%)	3 832	(580.1%)	2 760	(133.8%)	(2 064)	160.6%	10 868	7.9%	(74.4%)
Cash/cash equivalents at the year end:	20 974	(433 819)	(3 868)	(18.4%)	3 832	18.3%	2 760	(.8%)	(2 465)	.5%	(2 465)	.5%	2 187	(1.8%)	(211.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	10 965	5.8%	10 528	5.6%	8 088	4.3%	158 855	84.3%	188 436	71.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	3 920	5.1%	3 644	4.8%	3 094	4.0%	66 817	86.1%	76 477	28.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	40	100.0%	40	-	-	-	-	-
Total By Income Source	**14 885**	**5.6%**	**14 173**	**5.3%**	**11 183**	**4.2%**	**224 672**	**84.8%**	**264 933**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 234	4.6%	2 152	4.5%	1 689	3.5%	41 640	87.3%	47 715	18.0%	-	-	-	-
Commercial	668	10.1%	1 008	15.3%	624	9.4%	4 594	69.2%	6 644	2.5%	-	-	-	-
Households	11 984	6.7%	10 736	6.0%	8 868	4.9%	174 537	82.4%	206 940	78.1%	-	-	-	-
Other	99	4.8%	77	3.7%	88	4.2%	1 901	86.7%	2 633	.9%	-	-	-	-
Total By Customer Group	**14 985**	**5.6%**	**14 173**	**5.3%**	**11 183**	**4.2%**	**224 672**	**84.8%**	**264 933**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 315	58.2%	6 425	17.5%	7 314	20.0%	1 567	4.3%	36 619	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**21 315**	**58.2%**	**6 425**	**17.5%**	**7 314**	**20.0%**	**1 567**	**4.3%**	**36 619**	**100.0%**

Contact Details

Municipal Manager	Mr J A Williams	043 679 3009
Financial Manager	Mr Sabelo Ab Tuli	043 679 3017

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NGQUZA HILLS (EC153)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**288 207**	**288 207**	**90 145**	**35.8%**	**90 275**	**33.7%**	**59 623**	**22.4%**	**7 788**	**2.9%**	**253 806**	**95.3%**	**8 370**	**153.3%**	**(7.2%)**
Property rates	12 000	12 000	2 235	18.6%	4 241	53.0%	3 412	28.4%	2 086	17.4%	13 864	116.4%	1 948	(273.0%)	7.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	881	881	32	3.6%	86	9.7%	37	4.2%	54	6.2%	210	23.8%	158	-	(65.1%)
Rental of facilities and equipment	700	-	5	.8%	7	1.0%	6	-	0	-	22	-	6	-	(49.0%)
Interest earned - external investments	3 609	2 609	1 005	38.0%	1 215	33.6%	1 754	67.2%	1 910	73.2%	5 883	225.6%	824	209.2%	128.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	834	834	72	8.6%	78	9.4%	102	12.6%	73	8.7%	327	39.2%	64	43.2%	14.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 264	3 264	868	26.3%	816	24.7%	816	24.7%	862	26.1%	3 362	101.6%	784	152.3%	10.0%
Transfers recognised - operational	204 467	192 568	86 368	42.2%	70 911	34.5%	50 946	26.0%	-	3.7%	208 625	107.5%	-	107.5%	-
Other own revenue	62 393	54 514	5 573	12.8%	11 218	25.8%	3 446	6.4%	2 806	-	22 943	41.2%	4 215	-	(58.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	797	-	797	-	-	-	(100.0%)
Operating Expenditure	**337 443**	**288 207**	**40 713**	**12.1%**	**40 484**	**12.0%**	**47 083**	**17.7%**	**46 442**	**17.4%**	**174 734**	**65.8%**	**49 843**	**1 285.4%**	**(6.8%)**
Employee related costs	90 370	89 032	19 781	19.7%	20 711	21.7%	20 012	23.0%	20 246	22.7%	80 750	90.1%	17 999	(1 199.0%)	12.5%
Remuneration of councillors	17 417	3 167	4 284	24.1%	4 164	23.8%	4 604	151.1%	4 372	138.8%	17 424	549.4%	4 616	-	(10.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	104	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	442	442	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	768	2 824	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	223 337	145 436	17 728	7.9%	15 609	7.0%	21 751	14.9%	21 824	15.0%	76 913	52.9%	26 978	456.8%	(19.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(50 236)**	**(0)**	**50 428**		**49 790**		**12 539**		**(38 677)**		**79 072**		**(41 473)**		
Transfers recognised - capital	70 704	70 704	16 902	23.7%	32 491	46.0%	19 371	27.3%	-	-	70 764	100.0%	-	24.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 468**	**70 704**	**76 330**		**82 281**		**31 842**		**(38 677)**		**149 776**		**(41 473)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 468**	**70 704**	**76 330**		**82 281**		**31 842**		**(38 677)**		**149 776**		**(41 473)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 468**	**70 704**	**76 330**		**82 281**		**31 842**		**(38 677)**		**149 776**		**(41 473)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 468**	**70 704**	**76 330**		**82 281**		**31 842**		**(38 677)**		**149 776**		**(41 473)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**145 145**	**145 145**	**21 994**	**15.2%**	**15 686**	**10.8%**	**20 345**	**14.0%**	**34 768**	**24.0%**	**92 793**	**63.9%**	**29 947**	**704.2%**	**16.1%**
National Government	-	15 000	21 994	-	9 341	-	110	.8%	-	-	31 445	209.7%	8 433	-	(100.0%)
Provincial Government	128 404	130 145	-	-	6 344	4.9%	20 232	15.5%	34 768	26.7%	61 344	47.1%	21 415	-	62.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	102	-	(100.0%)
Other transfers and grants	16 741	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**145 145**	**145 145**	**21 994**	**15.2%**	**15 686**	**10.8%**	**20 345**	**14.0%**	**34 768**	**24.0%**	**92 793**	**63.9%**	**29 947**	**704.2%**	**16.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**145 145**	**145 145**	**21 994**	**15.2%**	**15 686**	**10.8%**	**20 345**	**14.0%**	**34 768**	**24.0%**	**92 793**	**63.9%**	**29 947**	**704.2%**	**16.1%**
Governance and Administration	**9 941**	**9 941**	**164**	**1.7%**	**88**	**0.9%**	**443**	**4.4%**	**668**	**10.8%**	**1 927**	**19.4%**	**937**	**(438.4%)**	**(28.9%)**
Executive & Council	941	941	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 400	2 400	391	16.3%	80	3.3%	161	6.7%	668	40.3%	1 697	69.6%	102	(101.5%)	553.5%
Community and Public Safety	**6 769**	**6 769**	**-**	**-**	**-**	**-**	**114**	**1.7%**	**-**	**-**	**114**	**1.7%**	**1 663**	**(1 181.5%)**	**(100.0%)**
Community & Social Services	6 769	6 769	-	-	-	-	114	1.7%	-	-	114	1.7%	1 663	(1 381.2%)	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 000**	**15 000**	**400**	**2.7%**	**692**	**4.6%**	**1 083**	**7.2%**	**400**	**2.7%**	**2 552**	**17.0%**	**3 874**	**(527.3%)**	**(89.4%)**
Planning and Development	15 000	15 000	400	2.7%	692	4.6%	1 083	7.2%	400	2.7%	2 552	17.0%	3 874	(527.3%)	(89.4%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**120 404**	**120 404**	**21 203**	**17.6%**	**14 946**	**12.4%**	**18 669**	**15.8%**	**33 300**	**27.7%**	**88 536**	**73.5%**	**24 269**	**425.3%**	**37.5%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	120 404	120 404	21 203	17.6%	14 946	12.4%	18 669	15.8%	33 300	27.7%	88 536	73.5%	24 269	425.3%	37.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**338 804**	**342 058**	**115 043**	**34.0%**	**122 766**	**36.2%**	**78 837**	**23.0%**	**8 829**	**2.6%**	**325 475**	**95.2%**	**8 378**	**88.6%**	**5.5%**
Property rates, penalties and collection charges	12 000	12 000	2 225	18.5%	6 241	52.0%	3 413	28.4%	2 090	17.4%	13 964	116.4%	1 948	163.0%	7.1%
Service charges	891	891	38	4.8%	46	5.1%	57	6.3%	56	6.3%	218	24.5%	156	38.9%	(64.1%)
Other revenue	66 605	63 252	2 746	16.4%	2 734	16.3%	4 644	7.3%	6 024	9.5%	20 227	32.0%	3 431	31.5%	11.5%
Government - operating	202 753	192 594	69 368	34.2%	69 797	34.4%	59 343	30.8%			298 507	157.2%		99.3%	...
Government - capital	54 555	70 539	19 332	35.4%	40 948	75.1%	9 377	13.3%			69 657	98.8%		0.0%	...
Interest	2 000	2 000	1 332	66.6%	1 249	62.5%	1 011	50.5%	650	32.5%	5 243	130.1%	834	113.9%	(22.0%)
Dividends															
Payments	**(600 687)**	**(270 378)**	**(39 280)**	**(19.6%)**	**(40 385)**	**(20.2%)**	**(61 668)**	**22.8%**	**(48 268)**	**17.9%**	**(189 802)**	**70.2%**	**(35 458)**	**98.9%**	**36.2%**
Suppliers and employees	200 084	(270 378)	(39 280)	(19.6%)	(40 385)	(20.2%)	(61 668)	22.8%	(48 268)	17.9%	(189 802)	70.2%	(35 458)	105.8%	36.2%

Finance charges	(497)	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**538 691**	**71 671**	**75 783**	**14.1%**	**82 491**	**15.3%**	**10 665**	**23.5%**	**(39 448)**	**(55.8%)**	**135 612**	**189.2%**	**(27 039)**	**83.1%**		**45.9%**
Cash Flow from Investing Activities																
Receipts	-	**17 000**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(145 145)	(160 243)	-	-	-	-	(7 613)	5.3%	-	-	(7 613)	5.3%	-	-	-	-
Capital assets	(145 145)	(160 243)	-	-	-	-	(7 613)	5.3%	-	-	(7 613)	5.3%	-	-	-	-
Net Cash from/(used) Investing Activities	**(145 145)**	**(123 243)**	**-**	**-**	**-**	**-**	**(7 613)**	**6.8%**	**-**	**-**	**(7 613)**	**6.8%**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(510)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(510)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(510)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**393 746**	**(50 082)**	**75 783**	**19.2%**	**82 491**	**20.9%**	**9 056**	**(15.6%)**	**(39 448)**	**67.9%**	**127 799**	**(220.0%)**	**(27 039)**	**83.1%**		**45.9%**
Cash/cash equivalents at the year begin:	-	303 342	- 6		75 783		158 193	52.1%	167 239	52.1%	- 6		167 791			(10.0%)
Cash/cash equivalents at the year end:	393 766	240 219	75 750	16.2%	158 183	40.0%	167 239	68.2%	127 799	53.1%	127 799	53.1%	140 755	83.1%		(20.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off Against Debtors		Impairment -Bad Debts i/t Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 432	6.7%	59	1%	76	1%	47 496	93.0%	51 063	100.0%	-	-	-	-
Total By Income Source	**3 432**	**6.7%**	**59**	**1%**	**76**	**1%**	**47 496**	**93.0%**	**51 063**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 564	29.1%	4	1%	4	1%	8 172	70.8%	11 543	22.6%	-	-	-	-
Commercial	34	1%	20	1%	28	1%	23 616	98.7%	23 698	46.4%	-	-	-	-
Households	40	2%	35	2%	43	2%	15 708	99.3%	15 822	31.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 432**	**6.7%**	**59**	**1%**	**76**	**1%**	**47 496**	**93.0%**	**51 063**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Mzukisi Filtani	039 252 5549
Financial Manager	Mr T L Mvelitsana	039 252 5137

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: PORT ST JOHNS (EC154)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	-	**139 660**	**61 268**	-	**12 736**	-	**27 270**	**19.6%**	**756**	**.5%**	**102 030**	**73.4%**	**1 196**	**95.2%**	**(36.7%)**
Property rates	-	8 052	7 206	-	-	-	-	-	35	3%	7 241	89.9%	(43)	(.8%)	(100.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	189	-	189	-	127	-	62	-	627	-	116	104.1%	(46.6%)
Service charges - other	-	1 816	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	36	(10)	-	(129)	-	(58)	(140.8%)	(22)	(64.4%)	(204)	(790.7%)	(48)	(289.6%)	(52.0%)
Interest earned - external investments	-	300	8	-	8	-	8	-	8	-	1	2%	8	-	(12.9%)
Interest earned - outstanding debtors	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	40	4	-	17	-	2	3.5%	35	54.5%	47	104.5%	1	70.4%	4 000.0%
Licences and permits	-	3 044	1 204	-	832	-	48	1.6%	242	8.0%	2 327	76.5%	443	167.3%	(45.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	-	123 364	51 988	-	11 737	-	27 127	22.0%	368	.3%	91 220	74.0%	732	101.7%	(47.6%)
Other own revenue	-	412	216	-	91	-	4	.9%	56	13.5%	368	89.5%	21	7.9%	164.9%
Gains on disposal of PPE	-	-	466	-	-	-	-	-	-	-	466	-	-	-	-
Operating Expenditure	-	**126 298**	**30 748**	-	**30 197**	-	**19 655**	**14.8%**	**43 118**	**34.1%**	**122 717**	**97.2%**	**20 378**	**42.7%**	**111.6%**
Employee related costs	-	56 916	12 934	-	12 435	-	9 412	16.5%	19 619	25.7%	49 271	86.6%	8 000	61.8%	82.6%
Remuneration of councillors	-	20 768	2 432	-	2 416	-	2 130	10.3%	2 576	12.4%	9 554	46.0%	1 608	55.4%	32.4%
Debt impairment	-	-	-	-	-	-	-	-	1 516	-	1 516	-	-	-	(100.0%)
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	40	8	-	-	-	10	27.9%	-	-	18	37.9%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	57	-	57	-	-	432.3%	(100.0%)
Transfers and grants	-	3 642	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	-	44 726	15 013	-	15 346	-	7 097	15.9%	24 349	54.4%	62 204	139.2%	10 716	52.8%	127.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	**12 762**	**30 520**		**(17 460)**		**8 615**		**(42 361)**		**(20 687)**		**(19 183)**		
Transfers recognised - capital	-	34 427	7 068	-	-	-	(7 072)	(20.5%)	-	-	(4)	-	-	72.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	**47 189**	**37 588**		**(17 460)**		**1 543**		**(42 361)**		**(20 691)**		**(19 183)**		
Taxation	-	-	-		-		-		-		-		-		-
Surplus/(Deficit) after taxation	-	**47 189**	**37 588**		**(17 460)**		**1 543**		**(42 361)**		**(20 691)**		**(19 183)**		
Attributable to minorities	-	-	-		-		-		-		-		-		-
Surplus/(Deficit) attributable to municipality	-	**47 189**	**37 588**		**(17 460)**		**1 543**		**(42 361)**		**(20 691)**		**(19 183)**		
Share of surplus/ (deficit) of associate	-	-	-		-		-		-		-		-		-
Surplus/(Deficit) for the year	-	**47 189**	**37 588**		**(17 460)**		**1 543**		**(42 361)**		**(20 691)**		**(19 183)**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	-	**39 877**	**5 069**	-	**5 181**	-	**4 884**	**12.8%**	**9 134**	**23.9%**	**24 278**	**62.4%**	**3 847**	**28.7%**	**137.5%**
National Government	-	33 278	5 069	-	5 181	-	4 884	14.7%	9 134	27.4%	24 278	73.0%	3 847	29.9%	137.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	**33 278**	**5 069**	-	**5 181**	-	**4 884**	**14.7%**	**9 134**	**27.4%**	**24 278**	**73.0%**	**3 847**	**29.9%**	**137.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	5 599	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	**39 877**	**5 069**	-	**5 181**	-	**4 884**	**12.8%**	**9 134**	**23.9%**	**24 278**	**62.4%**	**3 847**	**28.7%**	**137.5%**
Governance and Administration	-	1 609	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council		1 360	-		-		-	-	-	-	-	-	-	-	-
Budget & Treasury Office		249	-		-		-	-	-	-	-	-	-	-	-
Corporate Services		10	-		-		-	-	-	-	-	-	-	-	-
Community and Public Safety	-	675	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services		573	-		-		-	-	-	-	-	-	-	-	-
Sport And Recreation		-	-		-		-	-	-	-	-	-	-	-	-
Public Safety		-	-		-		-	-	-	-	-	-	-	-	-
Housing		-	-		-		-	-	-	-	-	-	-	-	-
Health		102	-		-		-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	**36 333**	**5 069**	-	**5 181**	-	**4 884**	**13.5%**	**9 134**	**25.1%**	**24 278**	**66.8%**	**3 847**	**28.7%**	**137.5%**
Planning and Development		-	5 069		5 181		1 256	-	-	-	11 506	-	3 847	-	(100.0%)
Road Transport		36 333	-		-		3 628	10.1%	9 134	25.1%	12 772	35.2%	-	-	(100.0%)
Environmental Protection		-	-		-		-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity		-	-		-		-	-	-	-	-	-	-	-	-
Water		-	-		-		-	-	-	-	-	-	-	-	-
Waste Water Management		-	-		-		-	-	-	-	-	-	-	-	-
Waste Management		-	-		-		-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	-	**168 795**	**61 312**	-	**27 598**	-	**66 352**	**39.3%**	**3 571**	**2.1%**	**158 743**	**94.0%**	**946**	**91.4%**	**277.4%**
Property rates, penalties and collection charges	-	6 031	529	-	3 969	-	759	12.6%	478	7.9%	5 734	95.1%	158	34.7%	200.9%
Service charges	-	1698	34	-	48	-	99	5.8%	140	13.1%	360	39.6%	49	47.3%	1902.6%
Other revenue	-	3	83	-	11 382	-	7 442	211.1%	2 949	83.6%	21 942	9 454.4%	48	103.4%	11760.5%
Government - operating	-	123 344	53 577	-	12 228	-	58 068	47.1%	-	-	123 883	100.4%	713	89.7%	(100.0%)
Government - capital	-	33 719	7 092	-	-	-	-	-	-	-	7 092	21.0%	-	108.7%	-
Interest	-	1 000	1	-	1	-	0	-	0	-	2	0.2%	3	76	425.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	**-127 638**	**-32 038**	-	**-32 180**	-	**-39 265**	**22.2%**	**-34 534**	**27.2%**	**-137 626**	**100.8%**	**-21 488**	**75.4%**	**60.7%**
Suppliers and employees	-	-126 998	-32 038		-31 846		-37 939	21.7%	-33 921	26.7%	-135 948	99.7%	-21 488	75.8%	58.8%

Finance charges	-	(48)	-	-	(346)	-	(723)	-	(577)	-	(1 619)	-	-	-	-
Transfers and grants	-	-	-	-	(346)	-	(723)	-	(577)	-	(1 619)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**-**	**41 752**	**20 273**	**-**	**(4 698)**	**-**	**39 667**	**51.2%**	**(34 963)**	**(74.2%)**	**31 717**	**76.6%**	**(20 546)**	**454.2%**	**58.7%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(14 794)**	**-**	**(6 698)**	**-**	**1 033**	**-**	**(607)**	**-**	**(21 454)**	**-**	**11 311**	**-**	**(108.8%)**
Proceeds on disposal of PPE	-	-	466	-	-	-	-	-	-	-	466	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(1 630)	-	(1 126)	-	(1 231)	-	18 388	-	14 000	-	(1 115)	-	(1 758.2%)
Decrease (increase) in non-current investments	-	-	(13 422)	-	(5 571)	-	2 264	-	(19 383)	-	(36 511)	-	12 421	-	(230.1%)
Payments	**-**	**33 278**	**(1 480)**	**-**	**-**	**-**	**-**	**-**	**(8)**	**-**	**(1 474)**	**(4.4%)**	**-**	**10.3%**	**(100.0%)**
Capital assets	-	33 278	(1 480)	-	-	-	-	-	(8)	-	(1 474)	(4.4%)	-	10.3%	(100.0%)
Net Cash from/(used) Investing Activities	**-**	**33 278**	**(16 280)**	**-**	**(6 698)**	**-**	**1 033**	**3.1%**	**(1 005)**	**(2.0%)**	**(22 928)**	**(68.9%)**	**11 311**	**74.1%**	**(108.9%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**75 030**	**12 013**	**-**	**(11 378)**	**-**	**39 122**	**52.1%**	**(31 968)**	**(42.6%)**	**8 789**	**11.7%**	**(9 233)**	**(11.5%)**	**366.2%**
Cash/cash equivalents at the year begin:	-	-	2 777	-	10 790	-	4 412	-	43 534	-	2 777	-	10 007	10.0%	156.2%
Cash/cash equivalents at the year end:	-	75 030	15 790	-	4 412	-	43 534	58.0%	11 566	15.4%	11 566	15.4%	5 972	(60.2%)	93.8%

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	(479)	(2.0%)	208	1.3%	208	1.3%	16 387	99.8%	19 433	78.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	307	6.0%	103	2.0%	102	2.0%	4 636	90.1%	5 148	20.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	162	100.0%	162	1%	-	-	-	-
Total By Income Source	**(172)**	**(.7%)**	**361**	**1.5%**	**361**	**1.5%**	**24 185**	**97.8%**	**24 734**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(644)	(9.0%)	108	1.5%	108	1.5%	7 449	105.0%	7 009	28.3%	-	-	-	-
Commercial	237	3.3%	91	1.3%	91	1.3%	5 735	93.9%	6 158	24.9%	-	-	-	-
Households	235	2.3%	162	1.4%	162	1.4%	11 002	94.9%	11 560	46.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**(172)**	**(.7%)**	**361**	**1.5%**	**361**	**1.5%**	**24 185**	**97.8%**	**24 734**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(727)	(164.4%)	(2 682)	(725.8%)	(1 286)	(343.8%)	5 082	1 358.7%	374	50.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	66	32.7%	3	1.1%	(22)	(7.3%)	227	74.1%	356	48.6%
Auditor-General	63	-	-	-	-	-	(63)	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(598)**	**(86.2%)**	**(2 681)**	**(385.6%)**	**(1 308)**	**(192.3%)**	**5 246**	**774.4%**	**630**	**100.0%**

Contact Details

Municipal Manager	Mr F Gulen (Acting)	047 584 1209
Financial Manager	Mr C Mallinin (acting)	047 584 1108

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NYANDENI (EC155)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**287 186**	**289 948**	**109 572**	**37.8%**	**77 648**	**26.8%**	**50 679**	**19.5%**	**3 662**	**1.3%**	**237 863**	**82.1%**	**4 712**	**88.8%**	**(22.3%)**
Property rates	8 247	8 317	6 643	124.9%	0	-	1	-	(34)	-1.8%	6 610	124.2%	46	4%	466.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	212	212	55	25.8%	51	23.9%	51	23.9%	34	15.9%	190	89.2%	46	62.4%	(27.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	170	170	16	9.1%	14	7.9%	18	13.1%	17	9.7%	64	36.8%	6	24.4%	94.0%
Interest earned - external investments	5 300	5 300	1 517	28.6%	1 294	24.4%	930	17.5%	1 510	28.5%	5 251	99.1%	582	64.3%	168.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	102	-	102	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	53	53	5	8.7%	3	6.0%	22	40.4%	6	11.9%	39	73.6%	0	90.2%	28.7%
Licences and permits	8 866	8 866	475	5.3%	672	7.6%	660	6.4%	700	7.9%	2 418	27.2%	815	93.2%	(13.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	240 817	240 688	91 288	37.1%	72 659	29.6%	34 168	21.8%	1 600	4%	219 555	88.2%	16	94.0%	9 899.6%
Other own revenue	1 462	21 462	574	40.8%	2 156	153.8%	802	4.2%	323	1.5%	3 854	18.0%	2 207	73.5%	(69.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**376 368**	**380 995**	**44 766**	**11.9%**	**47 910**	**12.7%**	**51 994**	**16.8%**	**64 372**	**20.8%**	**209 041**	**67.7%**	**56 547**	**54.7%**	**13.8%**
Employee related costs	107 917	109 450	23 723	22.3%	24 366	23.8%	26 399	24.8%	29 610	24.4%	104 098	94.4%	23 930	98.2%	13.8%
Remuneration of councillors	17 407	18 024	4 289	24.3%	4 216	24.2%	4 627	27.3%	4 587	25.5%	18 024	100.0%	4 666	66.8%	(7.4%)
Debt impairment	3 668	3 668	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	46 505	46 505	3 658	7.9%	3 339	7.1%	-	-	14	-	7 010	14.9%	14 641	74.4%	(99.9%)
Finance charges	110	110	-	-	-	-	10	13.3%	15	8.9%	25	22.2%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	42	-	42	-	-	-	(100.0%)
Other Materials	23 774	24 309	-	-	-	-	3 129	12.9%	5 433	22.3%	8 561	35.2%	-	1.9%	(100.0%)
Contracted services	1 024	1 124	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	5 000	4 662	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	171 063	182 326	13 156	7.6%	15 990	9.3%	17 514	17.1%	28 260	27.8%	74 919	73.2%	14 110	33.4%	100.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(109 452)**	**(110 047)**	**65 806**		**29 738**		**4 686**		**(60 710)**		**28 822**		**(51 835)**		
Transfers recognised - capital	59 809	59 809	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(50 594)**	**39 762**	**65 806**		**29 738**		**4 686**		**(60 710)**		**28 822**		**(51 835)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(50 594)**	**39 762**	**65 806**		**29 738**		**4 686**		**(60 710)**		**28 822**		**(51 835)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(50 594)**	**39 762**	**65 806**		**29 738**		**4 686**		**(60 710)**		**28 822**		**(51 835)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(50 594)**	**39 762**	**65 806**		**29 738**		**4 686**		**(60 710)**		**28 822**		**(51 835)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**77 318**	**91 257**	**15 736**	**20.4%**	**15 608**	**20.2%**	**11 087**	**12.1%**	**10 336**	**11.3%**	**52 967**	**58.0%**	**12 866**	**72.5%**	**(19.1%)**
National Government	55 869	55 869	15 736	28.2%	11 307	20.2%	11 013	19.7%	8 672	15.5%	46 728	83.6%	12 866	83.3%	(32.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	21 449	21 449	-	-	4 301	20.1%	74	.3%	1 664	8.7%	6 239	29.1%	-	1.3%	(100.0%)
Transfers recognised - capital	**77 318**	**77 318**	**15 736**	**20.4%**	**15 608**	**20.2%**	**11 087**	**14.3%**	**10 336**	**13.8%**	**52 967**	**68.5%**	**12 866**	**72.5%**	**(19.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	13 940	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**77 318**	**91 257**	**15 736**	**20.4%**	**15 608**	**20.2%**	**11 087**	**12.1%**	**10 336**	**11.3%**	**52 967**	**58.0%**	**12 866**	**72.5%**	**(19.1%)**
Governance and Administration	**6 168**	**7 642**	**486**	**7.9%**	**598**	**9.7%**	**9**	**.1%**	**5 669**	**74.2%**	**6 762**	**88.5%**	**4 664**	**41.1%**	**21.5%**
Executive & Council	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	500	500	-	-	-	-	-	-	733	147.0%	733	147.0%	708	90.3%	3.6%
Corporate Services	4 368	5 842	169	2.5%	290	6.7%	3	.1%	1 301	22.7%	1 763	33.4%	267	19.2%	278.7%
Community and Public Safety	**6 168**	**6 168**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**.4%**	**4**	**.4%**	**168**	**39.4%**	**(97.4%)**
Community & Social Services	168	168	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	1 000	-	-	-	-	-	-	4	.4%	4	.4%	168	43.8%	(97.4%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**66 021**	**81 662**	**15 627**	**23.9%**	**15 318**	**23.9%**	**11 083**	**13.7%**	**7 749**	**9.6%**	**49 778**	**61.4%**	**11 635**	**77.1%**	**(33.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	66 021	81 662	15 627	23.9%	15 318	23.9%	11 083	13.7%	7 749	9.6%	49 778	61.4%	11 635	77.1%	(33.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 035**	**2 035**	**-**	**-**	**-**	**-**	**-**	**-**	**696**	**34.2%**	**696**	**34.2%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 035	2 035	-	-	-	-	-	-	696	34.2%	696	34.2%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**325 975**	**348 757**	**99 223**	**30.4%**	**87 415**	**26.8%**	**73 821**	**21.2%**	**8 641**	**2.5%**	**269 101**	**77.2%**	**5 383**	**71.2%**	**60.5%**
Property rates, penalties and collection charges	5 317	5 317	1 014	19.1%	1 920	36.1%	572	10.8%	460	8.7%	3 966	74.6%	126	26.6%	264.7%
Service charges	254	254	28	10.8%	87	34.6%	31	10.9%	41	16.2%	142	56.0%	31	54.9%	36.7%
Other revenue	10 527	30 026	6 202	58.9%	12 015	114.2%	4 664	23.9%	6 434	21.7%	31 120	104.0%	4 648	95.5%	38.4%
Government - operating	262 817	248 599	91 288	37.1%	72 858	29.6%	54 238	21.9%	1 036	4%	219 421	88.3%	16	94.2%	6 622.5%
Government - capital	39 060	59 560					10 582	29.6%			10 582	29.6%			
Interest	5 000	5 000	687	13.7%	561	10.6%			660	9.3%	1 748	23.0%	223	35.3%	53.9%
Dividends															
Payments	**(348 636)**	**(357 459)**	**(48 147)**	**19.8%**	**(54 553)**	**21.9%**	**(61 965)**	**24.6%**	**(70 153)**	**27.2%**	**(235 756)**	**91.4%**	**(53 831)**	**166.4%**	**30.2%**
Suppliers and employees	(343 046)	(352 359)	(48 147)	20.3%	(54 553)	23.4%	(60 565)	24.0%	(70 153)	27.8%	(234 418)	92.9%	(53 831)	166.5%	30.2%

Finance charges	(116)	(116)	-		-	-	(1 219)	26.4%	-	-	(1 334)	26.4%	-	-	-
Transfers and grants	(5 000)	(5 000)	-		-	-	-		-	-	-		-	-	-
Net Cash from/(used) Operating Activities	**77 318**	**91 258**	**50 077**	**64.8%**	**32 882**	**42.5%**	**11 910**	**13.1%**	**(61 512)**	**(67.4%)**	**33 343**	**36.5%**	**(49 669)**	**(7.9%)**	**26.9%**
Cash Flow from Investing Activities															
Receipts	-	-	(25 362)	-	(20 710)	-	(10 027)	-	40 328	-	(15 769)	-	9 732	-	314.4%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	(1 616)	-	1 770	-	(46)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	(25 362)	-	(20 710)	-	(8 210)	-	38 558	-	(15 724)	-	9 732	-	256.2%
Payments	**(77 318)**	**(91 258)**	-	-	(160)	-	**(11 133)**	**12.2%**	**(10 948)**	**12.0%**	**(22 920)**	**24.2%**	-	**2.1%**	**(100.0%)**
Capital assets	(77 318)	(91 258)	-	-	(160)	-	(11 133)	12.2%	(10 948)	12.0%	(22 920)	24.2%	-	2.1%	(100.0%)
Net Cash from/(used) Investing Activities	**(77 318)**	**(91 258)**	**(25 362)**	**32.8%**	**(20 734)**	**26.8%**	**(21 159)**	**23.2%**	**29 367**	**(32.2%)**	**(37 965)**	**41.5%**	**9 732**	**23.4%**	**202.0%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(727)	-	(154)	-	(245)	-	269	-	(656)	-	418	-	(35.8%)
Repayment of borrowing	-	-	(727)	-	(154)	-	(245)	-	269	-	(656)	-	418	-	(35.8%)
Net Cash from/(used) Financing Activities	-	-	(727)	-	(154)	-	(245)	-	269	-	(656)	-	418	-	(35.8%)
Net Increase/(Decrease) in cash held	**0**	**0**	**23 988**	**2 069 552.3%**	**12 014**	**1 051 056.2%**	**(9 494)**	**########**	**(31 875)**	**########**	**(5 327)**	**(7 287 794.5%)**	**(39 319)**	**(174.9%)**	**(16.9%)**
Cash/cash equivalents at the year begin:	75 481	75 481	51 493	70.3%	35 555	47.1%	47 575	63.1%	39 080	59.0%	51 907	70.3%	34 723	169.9%	74.3%
Cash/cash equivalents at the year end:	75 481	75 481	51 506	47.1%	47 570	63.1%	38 080	59.0%	6 548	8.2%	6 548	8.2%	1 403	5.3%	333.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	63	2%	139	1.1%	35	.4%	11 712	97.8%	11 949	97.1%	6 663	57.9%	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	56	15.8%	16	4.5%	9	2.6%	271	77.2%	352	2.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**119**	**1.0%**	**146**	**1.2%**	**84**	**.7%**	**11 984**	**97.2%**	**12 331**	**100.0%**	**6 663**	**55.8%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	16	2%	16	2%	11	1%	9 345	99.6%	9 382	76.1%	-	-	-	-
Commercial	19	2.7%	31	4.4%	19	2.7%	638	90.2%	708	5.7%	-	-	-	-
Households	84	3.1%	99	4.4%	54	2.4%	2 002	89.0%	2 241	18.2%	6 663	367.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**119**	**1.0%**	**146**	**1.2%**	**84**	**.7%**	**11 984**	**97.2%**	**12 331**	**100.0%**	**6 663**	**55.8%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(1 822)	6.7%	(1 994)	8.9%	(3 710)	16.5%	(15 903)	69.6%	(23 169)	103.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	741	100.0%	-	-	-	-	-	-	741	(3.3%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(622)**	**2.7%**	**(1 994)**	**8.9%**	**(3 710)**	**16.5%**	**(15 903)**	**70.9%**	**(22 428)**	**100.0%**

Contact Details

Municipal Manager	Nimalungela Nomandela	
Financial Manager	Bongani Sema	047 532-5161

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MHLONTLO (EC156)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**201 976**	**219 648**	**83 728**	**41.5%**	**61 692**	**30.5%**	**42 743**	**19.5%**	**2 144**	**1.0%**	**190 310**	**86.6%**	**1 485**	**92.2%**	**44.4%**
Property rates	15 662	15 662	11 466	73.2%	-	-	-	-	-	-	11 466	73.2%	-	71.8%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	876	1 152	288	29.6%	288	29.6%	192	16.7%	-	-	768	66.7%	48	63.5%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	43	43	15	35.9%	7	16.2%	12	28.2%	10	23.2%	43	102.6%	10	97.15	1.5%
Interest earned - external investments	682	3 684	1 401	205.4%	800	134.6%	1 012	28.4%	828	23.2%	4 092	114.8%	333	99.9%	148.5%
Interest earned - outstanding debtors	111	744	401	358.5%	207	185.8%	169	22.1%	-	-	777	101.7%	-	87.2%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	216	44	9	4.0%	21	9.7%	21	49.0%	20	31.4%	81	127.0%	43	82.4%	(53.5%)
Licences and permits	1 341	1 432	388	28.8%	291	21.0%	420	29.0%	418	29.2%	1 517	106.4%	188	92.8%	121.4%
Agency services	877	749	189	21.7%	202	23.1%	207	29.6%	240	31.1%	844	108.1%	126	93.7%	102.9%
Transfers recognised - operational	181 704	183 243	68 210	37.5%	57 473	31.6%	40 151	21.9%	-	-	165 837	90.6%	86	93.6%	(100.0%)
Other own revenue	304	12 949	1 225	346.0%	2 360	664.0%	549	4.2%	627	4.8%	4 764	36.8%	658	97.9%	14.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**204 856**	**202 410**	**38 017**	**18.6%**	**45 028**	**22.0%**	**34 052**	**16.8%**	**49 070**	**24.2%**	**166 166**	**82.1%**	**22 007**	**66.3%**	**123.0%**
Employee related costs	79 999	82 970	19 666	24.6%	22 344	27.9%	12 380	14.9%	18 391	22.1%	72 715	87.6%	10 901	84.2%	67.9%
Remuneration of councillors	16 533	16 664	4 068	24.6%	3 771	16.3%	3 021	17.9%	3 967	23.5%	14 810	87.9%	4 664	147.8%	(15.0%)
Debt impairment	3 300	3 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 797	8 622	-	-	216	2.5%	-	-	-	-	216	2.5%	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	21 788	21 437	2 928	13.4%	4 736	21.7%	5 050	23.7%	8 987	41.9%	21 703	101.2%	885	63.2%	944.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	68 432	72 230	11 346	16.6%	13 961	20.4%	13 602	18.8%	17 824	24.7%	56 694	78.5%	5 557	65.2%	220.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 920)**	**17 239**	**45 712**		**16 664**		**8 694**		**(46 925)**		**24 144**		**(20 522)**		
Transfers recognised - capital	35 866	36 866	7 736	21.6%	8 162	22.8%	-	-	-	-	15 898	43.1%	2 161	31.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 946**	**54 096**	**53 438**		**24 826**		**8 694**		**(46 925)**		**40 032**		**(18 360)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**33 946**	**54 096**	**53 438**		**24 826**		**8 694**		**(46 925)**		**40 032**		**(18 360)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 946**	**54 096**	**53 438**		**24 826**		**8 694**		**(46 925)**		**40 032**		**(18 360)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 946**	**54 096**	**53 438**		**24 826**		**8 694**		**(46 925)**		**40 032**		**(18 360)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**52 699**	**69 641**	**10 513**	**19.9%**	**10 232**	**19.4%**	**10 869**	**17.8%**	**17 695**	**29.2%**	**49 249**	**81.2%**	**19 588**	**80.2%**	**(4.8%)**
National Government	52 699	69 641	10 513	19.9%	9 973	18.9%	10 536	17.4%	14 063	23.2%	45 106	74.4%	18 588	80.2%	(24.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 699**	**69 641**	**10 513**	**19.9%**	**9 973**	**18.9%**	**10 536**	**17.4%**	**14 063**	**23.2%**	**45 106**	**74.4%**	**18 588**	**80.2%**	**(24.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	259	-	272	-	3 333	-	3 834	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	318	-	318	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**52 699**	**69 641**	**10 513**	**19.9%**	**10 232**	**19.4%**	**10 869**	**17.8%**	**17 695**	**29.2%**	**49 249**	**81.2%**	**19 588**	**80.2%**	**(4.8%)**
Governance and Administration	**1 110**	**4 714**	**469**	**54.9%**	**66**	**6.9%**	**166**	**6.4%**	**699**	**63.7%**	**1 400**	**18.1%**	**4**	**110.3%**	**+8 870.9%**
Executive & Council	899	1 344	802	90.0%	18	2.0%	-	-	564	41.6%	1 383	101.6%	-	-	(100.0%)
Budget & Treasury Office	1 020	1 020	4	2%	-	-	-	-	-	-	4	2%	-	-	-
Corporate Services	1 153	1 850	78	6.8%	48	4.2%	200	16.2%	36	1.9%	462	25.0%	6	339.8%	537.4%
Community and Public Safety	**1 110**	**943**	**-**	**-**	**18**	**1.7%**	**-**	**-**	**1 444**	**163.3%**	**1 462**	**161.1%**	**-**	**-**	**+868.8%**
Community & Social Services	-	51	-	-	-	-	-	-	788	1 544.8%	788	1 544.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 110	900	-	-	30	2.7%	-	-	2 656	295.1%	2 686	298.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45 836**	**52 467**	**9 631**	**21.1%**	**7 926**	**17.4%**	**10 503**	**20.0%**	**13 331**	**25.4%**	**41 397**	**78.9%**	**18 582**	**80.1%**	**(28.3%)**
Planning and Development	2 800	1 600	-	-	226	8.0%	-	-	36	2.3%	262	16.3%	-	71.9%	(100.0%)
Road Transport	43 895	50 837	9 631	22.3%	7 699	18.0%	10 503	20.7%	13 295	26.2%	41 128	80.9%	18 582	80.2%	(28.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 488**	**2 469**	**-**	**-**	**2 210**	**92.1%**	**-**	**-**	**319**	**12.8%**	**2 529**	**101.8%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	319	-	319	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 488	2 469	-	-	2 210	82.1%	-	-	-	-	2 210	89.8%	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**230 405**	**272 262**	**114 806**	**49.8%**	**76 970**	**33.4%**	**48 926**	**18.0%**	**5 610**	**2.1%**	**246 312**	**90.5%**	**2 555**	**100.0%**	**119.6%**
Property rates, penalties and collection charges	7 831	8 453	482	6.2%	5 497	70.2%	275	3.3%	704	8.3%	6 958	82.3%	182	100.0%	333.6%
Service charges	468	1 668	138	29.7%	70	15.0%	81	4.9%	80	4.8%	367	39.7%	38	100.0%	77.8%
Other revenue	12 522	15 342	2 246	18.0%	3 488	13.9%	4 370	28.7%	2 740	34.5%	17 244	112.0%	1 708	100.0%	119.5%
Government - operating	161 706	163 240	82 799	51.2%	52 644	32.6%	40 113	31.9%	331	2%	175 888	96.0%	243	100.0%	36.1%
Government - capital	24 878	69 559	8 142	32.7%	12 271	49.3%	3 088	13.3%			23 501	68.0%		100.0%	
Interest	1 800	3 544	7 000	166.8%	900	133.8%	858	33.5%	772	21.7%	9 742	150.0%	401	100.0%	60.0%
Dividends															
Payments	**(191 422)**	**(163 538)**	**(44 970)**	**23.5%**	**(47 524)**	**24.6%**	**(44 368)**	**22.9%**	**(50 354)**	**26.0%**	**(186 636)**	**96.4%**	**(37 808)**	**97.5%**	**33.8%**
Suppliers and employees	(191 422)	(163 538)	(44 970)	23.5%	(47 524)	24.6%	(44 368)	22.9%	(50 354)	26.0%	(186 636)	96.4%	(37 808)	97.5%	33.8%

Finance charges	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**30 594**	**79 667**	**49 836**	**179.1%**	**29 946**	**76.8%**	**4 610**	**5.9%**	**(44 746)**	**(56.8%)**	**59 656**	**75.8%**	**(23 253)**	**197.8%**	**26.6%**
	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Receipts	**9 946**	**3 946**	**(50 352)**	**(506.3%)**	**38 154**	**383.2%**	**(58 313)**	**(1 478.4%)**	**65 178**	**1 652.5%**	**(13 331)**	**(338.0%)**	**39 866**	**(46.7%)**	**63.4%**
Proceeds on disposal of PPE	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	6 946	-		-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6 946	-	-		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	3 000	(3 000)	(50 352)	(1 678.4%)	38 154	1 003.1%	(58 313)	1 943.8%	65 178	(2 172.6%)	(13 331)	444.4%	39 866	-	63.4%
Payments	**(46 718)**	**(83 641)**	**(11 522)**	**23.6%**	**(10 324)**	**22.1%**	**(10 533)**	**17.4%**	**(10 368)**	**27.9%**	**(46 325)**	**79.0%**	**(10 265)**	**100.0%**	**.9%**
Capital assets	(46 718)	(83 641)	(11 522)	23.6%	(10 324)	22.1%	(10 533)	17.4%	(10 368)	27.9%	(46 325)	79.0%	(10 265)	100.0%	.9%
Net Cash from/(used) Investing Activities	**(36 771)**	**(79 695)**	**(61 874)**	**168.9%**	**19 830**	**(53.9%)**	**(69 845)**	**121.4%**	**48 788**	**(68.1%)**	**(61 656)**	**168.8%**	**23 621**	**175.8%**	**169.5%**
Cash Flow from Financing Activities	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	5	-	-	-	-	-	5	-	-	-	-
Short term loans	-	-	-	-	1	-	-	-	-	-	1	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	13 131	-	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	13 131	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	5	-	-	-	-	-	5	-	13 131	-	(100.0%)
Net Increase/(Decrease) in cash held	**2 213**	**21 970**	**8 462**	**382.4%**	**49 778**	**2 248.6%**	**(64 227)**	**(282.2%)**	**4 045**	**18.4%**	**(1 942)**	**(8.8%)**	**1 399**	**131.3%**	**169.2%**
Cash/cash equivalents at the year begin:	820	15 377	5 316	1 182.9%	12 777	2 759.6%	82 555	413.2%	8210	44.8%	5 310	34.6%	6 638	100.0%	(109.8%)
Cash/cash equivalents at the year end:	3 713	37 347	13 777	597.8%	62 555	2 343.6%	(870)	(1.8%)	3 970	9.8%	3 370	9.0%	8 038	154.7%	(39.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(1 691)	5.3%	(1 028)	5.3%	(1 126)	8.7%	(16 722)	83.9%	(19 628)	100.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 333	702.0%	(182)	(9.6%)	(194)	(11.5%)	(669)	(402.8%)	174	(.9%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**175**	**(.9%)**	**(1 940)**	**5.3%**	**(1 320)**	**8.7%**	**(17 562)**	**88.9%**	**(19 734)**	**100.0%**

Contact Details

Municipal Manager	Mr SG SOTSHONGAYE	047 533 7024
Financial Manager	SJACO	047 533 7007

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: KING SABATA DALINDYEBO (EC157)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**882 237**	**847 362**	**404 230**	**45.8%**	**183 794**	**21.3%**	**144 220**	**17.0%**	**102 945**	**12.1%**	**835 188**	**98.6%**	**(11 132)**	**90.2%**	**(1 024.5%)**
Property rates	169 602	169 602	171 929	101.4%	(398)	(.2%)	(689)	(.0%)	8 166	4.8%	178 830	105.4%	(3 358)	97.3%	(347.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	291 446	291 446	74 927	25.9%	71 646	24.6%	62 039	21.3%	71 309	24.5%	279 921	96.0%	1 712	109.6%	4 066.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	29 868	33 451	30 948	103.6%	1 339	4.4%	74	.2%	950	2.8%	33 288	99.5%	1 916	12.4%	(50.4%)
Service charges - other	10 011	1 972	3 421	34.2%	698	7.0%	39	2.0%	37	1.9%	4 194	212.7%	2 689	22.3%	(98.7%)
Rental of facilities and equipment	20 588	14 582	3 794	18.4%	2 701	13.1%	2 968	20.3%	3 819	26.2%	13 282	191.6%	(32 033)	77.4%	(111.9%)
Interest earned - external investments	8 243	4 444	1 044	12.7%	1 178	14.3%	616	13.9%	486	11.1%	3 324	75.1%	1 168	58.7%	(57.2%)
Interest earned - outstanding debtors	26 397	29 397	5 746	22.2%	8 535	28.5%	8 221	28.0%	8 840	31.1%	30 837	108.6%	6 602	63.7%	30.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 001	960	140	6.4%	353	11.6%	397	41.1%	180	18.2%	1 029	106.2%	160	39.2%	16.2%
Licences and permits	22 868	14 642	2 581	17.0%	3 473	15.2%	3 218	21.0%	3 454	23.1%	14 726	94.6%	2 655	67.2%	30.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	272 164	280 122	107 366	39.3%	91 404	33.2%	69 906	23.0%	4 517	1.6%	269 212	96.1%	7 778	66.3%	41.9%
Other own revenue	5 464	5 748	1 331	24.4%	1 266	23.4%	787	13.8%	1 166	20.2%	4 551	79.6%	421	9.7%	176.7%
Gains on disposal of PPE	-	1 334	-	-	1 146	-	(150)	(12.1%)	150	11.3%	996	74.6%	-	-	(100.0%)
Operating Expenditure	**1 085 146**	**1 120 397**	**194 238**	**18.2%**	**284 998**	**24.8%**	**211 554**	**18.7%**	**212 313**	**18.8%**	**883 870**	**78.7%**	**385 193**	**89.8%**	**(44.9%)**
Employee related costs	242 445	230 206	78 486	32.9%	80 515	33.2%	79 010	24.1%	63 686	25.3%	222 164	97.0%	76 460	99.5%	9.4%
Remuneration of councillors	22 465	23 132	5 275	23.5%	5 482	24.4%	6 119	26.5%	5 860	25.1%	22 687	98.1%	5 610	96.8%	2.3%
Debt impairment	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	250 000	272 000	-	-	73 670	29.4%	25 900	9.5%	27 629	10.2%	126 903	46.6%	210 802	132.4%	(87.1%)
Finance charges	5 400	17 400	256	4.8%	1 808	33.5%	352	2.0%	6 677	38.4%	9 043	52.0%	1 688	66.8%	295.4%
Bulk purchases	224 883	224 883	71 988	32.0%	66 470	29.6%	66 397	29.4%	66 663	29.6%	226 518	101.6%	34 330	85.7%	93.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 992	7 411	1 326	19.2%	2 298	33.3%	2 492	32.7%	2 170	28.8%	8 284	108.9%	1 000	94.8%	45.8%
Transfers and grants	24 000	24 000	2 016	8.4%	10 438	43.4%	4 460	18.6%	4 143	17.3%	21 055	87.7%	10 776	112.8%	61.6%
Other expenditure	299 961	293 024	34 948	10.9%	41 974	20.2%	42 338	21.2%	25 396	12.7%	144 658	72.2%	24 588	69.1%	(33.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(205 909)**	**(263 035)**	**209 992**		**(91 172)**		**(67 334)**		**(109 368)**		**(47 681)**		**(396 326)**		
Transfers recognised - capital	229 111	304 643	44 368	19.5%	42 202	18.5%	44 233	14.5%	73 243	24.7%	206 177	67.7%	69 337	99.5%	(15.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	2 278	-	(2 278)	-	(2 046)	-	-	-	(2 046)	-	(2 165)	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**23 202**	**41 608**	**256 664**		**(51 248)**		**(25 147)**		**(36 025)**		**156 450**		**(329 154)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**23 202**	**41 608**	**256 664**		**(51 248)**		**(25 147)**		**(36 025)**		**156 450**		**(329 154)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 202**	**41 608**	**256 664**		**(51 248)**		**(25 147)**		**(36 025)**		**156 450**		**(329 154)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 202**	**41 608**	**256 664**		**(51 248)**		**(25 147)**		**(36 025)**		**156 450**		**(329 154)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**316 330**	**326 680**	**44 218**	**13.9%**	**46 782**	**14.7%**	**31 539**	**9.7%**	**69 910**	**21.1%**	**191 450**	**58.8%**	**55 880**	**66.4%**	**23.4%**
National Government	99 482	102 668	23 211	23.3%	28 630	28.8%	18 572	18.2%	30 863	30.2%	102 276	100.2%	46 646	84.2%	(33.8%)
Provincial Government	196 618	202 719	18 729	9.5%	16 852	8.6%	10 140	7.5%	36 033	18.1%	81 397	43.7%	7 768	49.8%	371.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**296 100**	**304 648**	**41 940**	**14.2%**	**45 484**	**15.7%**	**33 717**	**11.1%**	**67 522**	**22.1%**	**189 673**	**62.2%**	**54 414**	**69.8%**	**24.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 230	21 843	2 278	10.3%	298	1.3%	(2 178)	(10.0%)	1 387	6.4%	1 786	8.2%	1 466	27.2%	(5.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**316 330**	**326 680**	**44 218**	**13.9%**	**46 782**	**14.7%**	**31 539**	**9.7%**	**69 910**	**21.1%**	**191 450**	**58.8%**	**55 880**	**66.4%**	**23.4%**
Governance and Administration	**8 158**	**4 658**	**376**	**4.7%**	**499**	**6.1%**	**(168)**	**(10.9%)**	**664**	**14.3%**	**1 371**	**15.1%**	**4 939**	**11.3%**	**(86.6%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	(13)	28.6%	(100.0%)
Budget & Treasury Office	8 158	4 658	239	2.3%	499	6.1%	(558)	(10.8%)	664	14.2%	912	19.6%	1 124	53.2%	(41.4%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**91 157**	**91 514**	**17 487**	**19.2%**	**11 131**	**12.2%**	**5 757**	**6.6%**	**7 148**	**7.9%**	**41 761**	**47.8%**	**7 018**	**14.7%**	**(10.7%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	291	49.6%	(100.0%)
Sport And Recreation	68	68	16	23.5%	-	-	-	-	(8)	-	8	-	-	1.4%	(100.0%)
Public Safety	2 224	2 510	-	.0%	1 023	46.0%	(1 940)	(43.9%)	-	-	(916)	(36.5%)	(93)	.7%	(100.0%)
Housing	88 865	92 248	17 488	19.7%	10 798	12.2%	7 328	7.9%	7 156	7.8%	42 781	46.4%	7 188	55.6%	(7.9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	(468)	-	(100.0%)
Economic and Environmental Services	**95 976**	**150 191**	**10 791**	**11.2%**	**17 427**	**18.2%**	**13 987**	**13.9%**	**33 438**	**33.4%**	**75 643**	**75.4%**	**22 664**	**77.4%**	**47.4%**
Planning and Development	-	4 130	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	95 976	96 061	10 791	11.2%	17 427	18.2%	13 987	14.6%	33 438	34.8%	75 643	78.7%	22 664	80.7%	47.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**123 888**	**125 979**	**15 681**	**12.7%**	**13 538**	**11.0%**	**12 351**	**9.8%**	**27 651**	**21.9%**	**69 222**	**54.9%**	**24 876**	**70.0%**	**11.2%**
Electricity	121 888	123 888	15 681	12.9%	13 538	11.2%	12 351	10.0%	27 651	22.4%	69 222	55.9%	24 414	70.7%	13.2%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	(175)	-	(100.0%)
Waste Management	2 000	2 092	-	-	-	-	-	-	-	-	-	-	(198)	(1.0%)	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 332 121**	**759 046**	**395 515**	**29.7%**	**316 120**	**23.7%**	**226 164**	**29.8%**	**266 340**	**27.2%**	**1 144 139**	**150.7%**	**191 266**	**80.9%**	**13.8%**
Property rates, penalties and collection charges	239 087	132 970	59 882	25.0%	42 238	17.7%	24 097	18.1%	25 622	19.3%	151 808	114.2%	19 254	33.0%	33.6%
Service charges	454 884	320 877	34 838	7.6%	36 772	8.0%	20 662	7.7%	29 911	9.9%	119 640	34.9%	49 318	79.4%	(39.9%)
Other revenue	50 464		101 992	202.1%	120 916	214.4%	66 754		75 660	-	415 240		3 924		1113.1%
Government - operating	267 014	223 016	197 366	46.2%	83 808	31.4%	65 933	29.6%	160	0.1%	257 269	115.3%	163	73.1%	98091%
Government - capital	282 114	77 179	1 332	16.2%	6 186	2.2%	44 232	57.3%	75 347	98.7%	206 797	267.9%	82 824	417.5%	(9.3%)
Interest	38 558	4 004	121	3%	199	52%	112	2.8%	127	3.1%	752	17.1%	1 144		(2.2%)
Dividends															
Payments	**(926 380)**	**(677 627)**	**(528 518)**	**62.9%**	**(328 688)**	**37.4%**	**(234 438)**	**34.6%**	**(287 818)**	**38.7%**	**(1 201 454)**	**182.1%**	**(186 108)**	**104.4%**	**4.9%**
Suppliers and employees	(824 880)	(681 337)	(526 268)	64.9%	(338 453)	37.3%	(239 616)	34.7%	(166 736)	29.7%	(1 271 140)	182.2%	(183 645)	104.8%	7.1%

Finance charges	(6 469)	(16 250)	(250)	3.8%	(1 608)	33.6%	(253)	2.2%	(8 933)	42.6%	(8 933)	57.1%	(1 608)	64.3%	310.0%
Transfers and grants	(54 000)	-	(3 310)	6.4%	(10 428)	43.6%	(4 488)	-	(4 140)	-	(22 555)	-	(10 778)	59.2%	(61.9%)
Net Cash from/(used) Operating Activities	**475 741**	**81 419**	**(140 093)**	**(38.7%)**	**(4 568)**	**(1.8%)**	**(3 274)**	**(10.2%)**	**(1 469)**	**(1.8%)**	**(157 315)**	**(183.2%)**	**(14 842)**	**(5.7%)**	**(95.7%)**
Cash Flow from Investing Activities															
Receipts	-	-	**154 531**	-	**5 698**	-	-	-	-	-	**160 222**	-	-	-	-
Proceeds on disposal of PPE	-	-	(149 868)	-	1 140	-	-	-	-	-	(147 728)	-	-	-	-
Decrease in non-current debtors	-	-	207 743	-	-	-	-	-	-	-	207 743	-	-	-	-
Decrease in other non-current receivables	-	-	130 129	-	4 558	-	-	-	-	-	134 676	-	-	-	-
Decrease (increase) in non-current investments	-	-	(34 473)	-	-	-	-	-	-	-	(34 473)	-	-	-	-
Payments	**(318 309)**	**(169 374)**	**(2 278)**	**.7%**	**(4 573)**	**1.4%**	**2 178**	**(1.4%)**	**(2 668)**	**1.8%**	**(7 563)**	**4.7%**	**1 668**	**15.8%**	**(259.9%)**
Capital assets	(318 309)	(169 374)	(2 278)	.7%	(4 573)	1.4%	2 178	(1.4%)	(2 668)	1.8%	(7 563)	4.7%	1 668	15.8%	(259.9%)
Net Cash from/(used) Investing Activities	**(318 309)**	**(169 374)**	**152 253**	**(47.8%)**	**1 116**	**(.4%)**	**2 178**	**(1.4%)**	**(2 668)**	**1.8%**	**152 659**	**(95.2%)**	**1 668**	**6.1%**	**(259.9%)**
Cash Flow from Financing Activities															
Receipts	-	-	**7 565**	-	**(60)**	-	-	-	-	-	**7 499**	-	-	-	-
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long-term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	7 565	-	(60)	-	-	-	-	-	7 499	-	-	-	-
Payments	**(6 588)**	**(9 329)**	**(588)**	**8.9%**	**(2 673)**	**11.9%**	**-**	**-**	**(1 635)**	**17.5%**	**(4 797)**	**(49.9%**	**-**	**633.7%**	**(100.0%)**
Repayment of borrowing	(6 588)	(9 329)	(588)	8.9%	(2 673)	11.9%	-	-	(1 635)	17.5%	(4 797)	(49.9%	-	633.7%	(100.0%)
Net Cash from/(used) Financing Activities	**(6 588)**	**(9 329)**	**6 984**	**(167.3%)**	**(2 736)**	**22.8%**	**-**	**-**	**(1 635)**	**17.5%**	**2 717**	**(34.5%)**	**-**	**622.2%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**150 914**	**(93 284)**	**19 234**	**10.8%**	**(5 588)**	**(3.7%)**	**(6 696)**	**6.8%**	**(5 969)**	**6.8%**	**(1 439)**	**1.8%**	**(13 032)**	**106.2%**	**(94.1%)**
Cash/cash equivalents at the year begin:	77 664	126 046	7 646	9.9%	23 970	31.0%	18 296	14.2%	12 166	9.5%	7 646	9.8%	(36 625	3.7%	(133.8%)
Cash/cash equivalents at the year end:	227 868	40 243	33 879	16.3%	18 296	8.8%	12 160	39.2%	6 696	15.4%	6 696	15.4%	(49 662)	(63.7%)	(113.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	13 231	27.5%	8 064	17.2%	1 923	8.6%	14 044	39.8%	33 221	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 953	4%	3 278	1.8%	2 978	1.6%	174 953	98.0%	183 246	44.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	23	100.0%	-	-	-	-	-	-	23	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	2 467	2.6%	1 470	1.5%	1 458	1.5%	91 142	94.4%	96 535	23.5%	-	-	-	-
Receivables from Exchange Transactions - Property R	1 304	1.3%	1 038	1.3%	994	1.0%	96 203	96.6%	99 539	24.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 003)	179.2%	4	(.2%)	-	-	1 788	(79.9%)	(2 238)	(.5%)	-	-	-	-
Total By Income Source	**14 975**	**3.4%**	**11 859**	**2.9%**	**7 352**	**1.8%**	**378 129**	**91.9%**	**411 406**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 264	10.3%	2 235	10.4%	194	.9%	15 789	73.6%	21 482	5.2%	-	-	-	-
Commercial	10 420	10.0%	4 920	5.4%	3 958	3.2%	58 161	71.7%	81 162	19.7%	-	-	-	-
Households	6 424	2.2%	4 522	1.8%	3 200	1.2%	298 167	95.7%	312 313	75.9%	-	-	-	-
Other	1 868	11.4%	182	.8%	138	.8%	14 027	86.9%	16 147	3.9%	-	-	-	-
Total By Customer Group	**14 975**	**3.4%**	**11 859**	**2.9%**	**7 332**	**1.8%**	**378 129**	**91.9%**	**411 406**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 736	31.8%	30 847	34.9%	6 941	6.2%	7 597	7.2%	103 742	98.2%
Auditor-General	78	4.5%	53	3.0%	327	18.6%	1 327	74.7%	1 777	1.7%
Other	64	61.7%	21	21.1%	-	-	18	17.2%	102	.1%
Total	**53 871**	**51.0%**	**35 921**	**34.0%**	**6 888**	**6.5%**	**8 942**	**8.5%**	**105 621**	**100.0%**

Contact Details

Municipal Manager	Mr Z.H. Mokoena	047 501 4238
Financial Manager	Mr Eric Fukuhele Jhobi	047 501 4274

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: O .R. TAMBO (DC15)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 532 480**	**1 532 480**	**370 275**	**24.6%**	**350 963**	**19.6%**	**229 384**	**15.0%**	**82 904**	**5.4%**	**989 527**	**64.6%**	**77 847**	**86.2%**	**6.5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	748 868	748 868	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	61 674	-	56 121	-	54 032	-	54 027	-	226 277	-	53 676	-	2.6%
Rental of facilities and equipment	50	50	6	12.8%	8	15.6%	8	16.9%	2	3.4%	24	48.7%	6	91.4%	(74.1%)
Interest earned - external investments	22 800	22 800	6 087	26.7%	6 154	27.0%	5 149	22.6%	13 315	58.4%	30 713	134.7%	4 723	72.7%	182.0%
Interest earned - outstanding debtors	15 480	15 480	6 436	41.6%	10 276	66.4%	10 900	70.4%	14 416	93.1%	42 028	271.5%	11 786	182.2%	22.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	631 382	631 382	264 443	41.9%	211 872	33.6%	158 653	25.1%	1 117	2%	636 085	100.7%	-	100.4%	(100.0%)
Other own revenue	114 145	114 145	31 716	33.8%	16 532	14.5%	116	1%	37	-	54 398	47.7%	8 658	101.1%	(99.7%)
Gains on disposal of PPE	60	60	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 524 686**	**1 524 686**	**162 486**	**10.7%**	**190 638**	**12.5%**	**189 714**	**12.4%**	**216 390**	**14.2%**	**764 228**	**50.1%**	**171 822**	**65.7%**	**25.9%**
Employee related costs	362 960	362 960	82 680	22.8%	78 646	21.6%	81 489	22.4%	89 434	24.6%	331 960	91.4%	73 011	102.8%	22.5%
Remuneration of councillors	17 730	17 730	4 060	22.9%	4 014	22.7%	4 084	23.0%	4 052	24.6%	16 850	95.0%	4 745	99.1%	(37.0%)
Debt impairment	42 000	42 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	160 000	160 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	43 706	43 706	2 900	6.6%	6 929	15.9%	11 621	27.0%	13 947	31.7%	35 497	81.2%	6 048	66.2%	130.9%
Other Materials	56 945	56 945	5 078	8.9%	10 398	22.3%	11 834	20.8%	17 707	31.1%	45 386	80.0%	4 126	79.5%	329.7%
Contracted services	74 559	74 559	1 929	12.3%	3 248	20.4%	2 968	20.5%	4 946	34.1%	13 089	90.3%	3 693	82.8%	34.3%
Transfers and grants	563 103	563 103	7 537	1.3%	10 633	1.9%	13 180	2.3%	4 836	9%	36 185	6.4%	5 035	7.7%	(3.9%)
Other expenditure	257 668	257 668	57 799	22.4%	76 552	29.8%	63 837	24.8%	81 367	31.6%	282 553	109.6%	73 910	126.2%	10.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 794**	**7 794**	**213 790**		**160 325**		**39 669**		**(133 485)**		**225 299**		**(93 975)**		
Transfers recognised - capital	756 237	756 237	169 381	22.5%	253 233	33.5%	311 585	41.2%	-	-	734 199	99.7%	-	99.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**764 031**	**764 031**	**383 181**		**358 558**		**351 254**		**(133 485)**		**979 498**		**(93 975)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**764 031**	**764 031**	**383 181**		**358 558**		**351 254**		**(133 485)**		**979 498**		**(93 975)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**764 031**	**764 031**	**383 181**		**358 558**		**351 254**		**(133 485)**		**979 498**		**(93 975)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**764 031**	**764 031**	**383 181**		**358 558**		**351 254**		**(133 485)**		**979 498**		**(93 975)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**877 560**	**877 560**	**118 242**	**13.5%**	**205 282**	**23.4%**	**90 771**	**10.3%**	**366 045**	**41.7%**	**780 340**	**88.9%**	**312 541**	**91.9%**	**17.1%**
National Government	755 191	753 191	107 114	14.2%	188 633	24.9%	83 736	11.1%	345 194	45.7%	724 677	95.9%	296 015	95.2%	16.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	2 823	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**755 191**	**755 191**	**107 114**	**14.2%**	**188 633**	**24.9%**	**83 736**	**11.1%**	**345 194**	**45.7%**	**724 677**	**95.9%**	**299 838**	**95.6%**	**15.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	122 369	122 369	11 127	9.1%	17 249	14.1%	7 035	5.7%	20 851	17.0%	56 262	46.0%	14 523	69.6%	43.6%
Capital Expenditure Standard Classification	**877 560**	**877 560**	**118 242**	**13.5%**	**205 282**	**23.4%**	**90 771**	**10.3%**	**368 045**	**41.7%**	**780 340**	**88.9%**	**312 541**	**91.9%**	**17.1%**
Governance and Administration	**36 414**	**36 414**	**1 566**	**4.3%**	**5 785**	**15.9%**	**570**	**1.4%**	**4 168**	**10.1%**	**10 458**	**57.1%**	**834**	**93.9%**	**(49.9%)**
Executive & Council	1 000	1 000	-	-	-	-	-	-	667	66.7%	667	66.7%	-	64.6%	(100.0%)
Budget & Treasury Office	24 881	24 881	1 388	5.6%	2 686	10.8%	564	2.3%	3 480	13.9%	8 120	32.7%	334	69.8%	938.7%
Corporate Services	2 733	2 733	-	-	1 017	37.2%	266	14.4%	121	4.4%	1 944	58.1%	118	17.8%	11.2%
Community and Public Safety	**45 826**	**45 826**	**647**	**1.4%**	**-**	**-**	**-**	**-**	**44**	**0%**	**691**	**1.5%**	**3 468**	**48.1%**	**(98.7%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	2 627	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	13 000	13 000	537	4.3%	-	-	-	-	44	3%	581	4.6%	39	41.4%	74.2%
Housing	31 700	31 700	-	-	-	-	-	-	-	-	-	-	6	54.3%	(100.0%)
Health	1 126	1 126	110	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19 883**	**19 883**	**503**	**2.5%**	**1 474**	**7.4%**	**869**	**4.4%**	**2 128**	**10.7%**	**4 974**	**25.0%**	**1 674**	**42.8%**	**27.1%**
Planning and Development	4 168	4 168	503	12.0%	1 152	27.6%	527	12.6%	142	3.4%	2 324	55.7%	666	44.0%	(63.6%)
Road Transport	15 693	15 693	-	-	322	2.1%	322	2.1%	1 986	12.6%	2 630	16.7%	975	39.8%	104.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**812 876**	**812 876**	**115 793**	**14.2%**	**200 105**	**24.6%**	**89 023**	**10.9%**	**359 277**	**44.2%**	**764 098**	**94.0%**	**307 658**	**93.6%**	**16.8%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	812 876	812 876	115 793	14.3%	200 105	24.6%	89 023	10.9%	359 277	44.2%	764 098	94.0%	307 658	93.6%	16.8%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**200**	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 693 965**	**1 693 965**	**542 026**	**32.0%**	**537 253**	**31.7%**	**518 097**	**30.6%**	**93 796**	**5.5%**	**1 691 173**	**99.8%**	**72 057**	**102.4%**	**30.2%**
Property rates, penalties and collection charges	-	-	-		-		-		-		-		-		
Service charges	153 667	153 667	37 944	24.7%	39 156	25.5%	31 684	20.6%	64 916	42.2%	173 700	113.0%	49 694	115.2%	30.5%
Other revenue	114 448	114 150	7 241	6.3%	16 541	14.5%	137	1%	27	0%	23 946	21.0%	3 823	104.4%	(99.7%)
Government - operating	622 417	622 417	284 567	45.7%	211 872	34.0%	158 622	25.5%	1 117	2%	656 549	105.5%	-	100.4%	(100.0%)
Government - capital	652 433	652 433	161 331	24.7%	213 603	32.7%	127 552	19.6%	-	-	502 486	77.0%	-	100.4%	
Interest	36 000	36 000	11 943	33.2%	16 430	45.6%	10 048	41.9%	27 731	77.0%	74 742	190.1%	18 539	104.9%	49.5%
Dividends	-	-	-		-		-		-		-		-		
Payments	**(773 665)**	**(773 665)**	**(162 486)**	**21.0%**	**(195 638)**	**25.2%**	**(180 714)**	**24.5%**	**(214 398)**	**28.0%**	**(764 236)**	**98.8%**	**(169 323)**	**105.3%**	**27.0%**
Suppliers and employees	(762 127)	(762 127)	(154 668)	20.3%	(180 606)	24.0%	(176 035)	23.2%	(211 554)	27.8%	(728 863)	95.6%	(160 822)	106.4%	26.8%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(10 000)	(10 000)	(7 527)	66.9%	(10 433)	97.2%	(15 189)	133.5%	(4 656)	44.2%	(36 189)	330.8%	(7 000)	57.8%	93.4%
Net Cash from/(used) Operating Activities	**920 000**	**920 000**	**376 231**	**41.2%**	**341 615**	**37.1%**	**329 383**	**23.7%**	**(122 504)**	**(13.3%)**	**926 035**	**100.7%**	**(97 204)**	**100.3%**	**26.9%**
Cash Flow from Investing Activities															
Receipts	**121 333**	**121 333**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	121 333	121 333	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(877 560)**	**(877 560)**	**(21 672)**	**2.5%**	**(205 282)**	**23.4%**	**(99 771)**	**10.3%**	**(366 045)**	**41.7%**	**(683 770)**	**77.9%**	**(312 541)**	**99.4%**	**17.1%**
Capital assets	(877 560)	(877 560)	(21 672)	2.5%	(205 282)	23.4%	(99 771)	10.3%	(366 045)	41.7%	(683 770)	77.9%	(312 541)	99.4%	17.1%
Net Cash from/(used) Investing Activities	**(756 226)**	**(756 226)**	**(21 672)**	**2.9%**	**(205 282)**	**27.1%**	**(99 771)**	**12.9%**	**(366 045)**	**48.4%**	**(683 770)**	**90.4%**	**(312 541)**	**100.4%**	**17.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**164 673**	**164 673**	**357 859**	**217.3%**	**136 333**	**82.8%**	**237 612**	**144.3%**	**(488 638)**	**(296.7%)**	**242 166**	**147.1%**	**(409 898)**	**80.7%**	**19.2%**
Cash/cash equivalents at the year begin:	425 208	425 208	249 160	75.1%	577 018	139.0%	812 332	190.3%	1 050 564	247.3%	318 560	75.1%	991 427	63.4%	7.1%
Cash/cash equivalents at the year end:	**589 881**	**589 881**	**607 019**	**114.8%**	**913 350**	**137.6%**	**1 049 944**	**178.2%**	**562 536**	**95.3%**	**560 726**	**95.2%**	**571 592**	**67.9%**	**(1.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	43 414	8.0%	17 490	3.2%	13 781	2.5%	470 342	86.3%	545 008	100.0%	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**43 414**	**8.0%**	**17 490**	**3.2%**	**13 781**	**2.5%**	**470 342**	**86.3%**	**545 008**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 231	29.3%	2 353	7.5%	1 938	6.2%	17 972	57.2%	31 420	5.8%	-	-	-	-
Commercial	4 564	11.1%	2 938	4.8%	2 272	3.7%	47 356	80.4%	58 940	10.8%	-	-	-	-
Households	21 984	4.3%	12 199	2.4%	9 570	1.9%	466 160	91.4%	509 913	93.6%	-	-	-	-
Other	7 635	42.5%	0	0.0%	1	0.0%	8 752	47.5%	16 254	3.0%	-	-	-	-
Total By Customer Group	**43 414**	**8.0%**	**17 490**	**3.2%**	**13 781**	**2.5%**	**470 342**	**86.3%**	**545 008**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	4 338	6.1%	-	-	66 887	93.9%	71 226	93.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 590	88.4%	-	-	-	-	604	11.6%	5 194	6.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 590**	**6.0%**	**4 338**	**5.7%**	**-**	**-**	**67 492**	**88.3%**	**76 420**	**100.0%**

Contact Details

Municipal Manager	Mr Owen Hoss	047 531 6407
Financial Manager	B.E. Nicholls	047 531 6446

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MATATIELE (EC441)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**288 687**	**291 678**	**109 917**	**37.8%**	**79 169**	**27.3%**	**70 669**	**24.2%**	**17 391**	**6.0%**	**276 296**	**94.7%**	**13 861**	**78.7%**	**25.5%**
Property rates	34 365	34 365	18 308	53.3%	5 068	14.7%	4 978	14.5%	(4 161)	(12.1%)	24 194	70.4%	(4 344)	58.4%	(3.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	46 866	46 866	12 085	25.8%	11 178	23.8%	10 631	22.7%	11 640	24.8%	45 534	97.1%	9 382	99.4%	24.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	7 000	1 674	-	1 923	-	1 990	28.4%	2 027	28.9%	7 614	108.8%	1 673	-	8.2%
Rental of facilities and equipment	739	739	152	20.6%	132	18.0%	160	22.7%	123	16.7%	568	76.8%	167	124.3%	(26.0%)
Interest earned - external investments	3 000	3 000	899	29.7%	780	22.3%	1 160	33.1%	1 446	41.1%	4 278	122.2%	602	83.6%	54.8%
Interest earned - outstanding debtors	4 081	4 081	1 032	25.3%	1 086	26.6%	1 274	33.7%	1 451	34.3%	5 393	132.1%	1 107	97.2%	26.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 601	2 600	556	21.4%	504	19.4%	753	29.0%	504	30.0%	2 737	105.3%	(129)	62.4%	(704.8%)
Licences and permits	1 900	1 900	683	35.9%	598	30.7%	616	31.7%	570	29.5%	2 466	122.8%	592	146.4%	2.3%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	182 173	184 656	72 477	40.1%	57 159	31.2%	47 727	25.8%	3 532	1.9%	181 896	98.4%	3 073	104.3%	14.9%
Other own revenue	1 224	1 326	216	16.3%	194	14.7%	927	69.8%	497	30.7%	1 744	131.5%	266	2.3%	53.4%
Gains on disposal of PPE	3 604	3 604	16	0%	66	1.8%	240	9.9%	(529)	(13.8%)	(107)	(2.9%)	948	2 474.8%	(103.8%)
Operating Expenditure	**288 978**	**286 198**	**55 314**	**19.1%**	**56 122**	**19.4%**	**58 599**	**19.1%**	**51 944**	**17.5%**	**219 980**	**74.3%**	**52 046**	**89.7%**	**(.2%)**
Employee related costs	96 711	97 031	22 082	22.8%	20 549	21.2%	21 227	21.9%	19 660	19.7%	82 941	85.0%	19 558	91.6%	1%
Remuneration of councillors	15 861	16 461	3 966	25.0%	3 966	24.1%	4 668	27.1%	4 430	26.9%	16 841	102.2%	4 156	92.7%	(6.9%)
Debt impairment	12 610	8 232	-	-	-	-	-	-	-	-	-	-	4 094	108.7%	(100.0%)
Depreciation and asset impairment	20 979	20 979	-	-	6	-	-	-	-	-	6	-	-	-	-
Finance charges	-	5	(1)	-	-	-	4	87.5%	2	30.1%	5	107.0%	-	-	(100.0%)
Bulk purchases	34 000	34 000	11 578	34.0%	7 244	21.3%	7 399	21.7%	7 967	23.3%	34 111	100.3%	7 297	104.3%	9.4%
Other Materials	10 466	-	-	-	-	-	-	-	-	-	-	-	-	7.5%	-
Contracted services	19 958	18 258	2 218	11.1%	3 604	18.1%	3 658	20.0%	3 414	18.7%	12 894	70.6%	3 152	84.2%	8.3%
Transfers and grants	20 333	20 767	3 536	17.4%	2 916	14.3%	4 100	19.8%	4 772	18.0%	15 323	59.0%	4 646	71.5%	(1.5%)
Other expenditure	34 134	70 434	11 927	35.0%	17 825	30.1%	16 748	23.8%	12 337	16.4%	57 843	76.7%	8 093	83.2%	41.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8**	**(4 429)**	**53 703**		**23 047**		**14 069**		**(34 553)**		**56 297**		**(38 185)**		
Transfers recognised - capital	75 262	80 003	12 474	16.6%	26 290	34.9%	10 230	12.9%	20 922	26.7%	80 003	100.0%	31 326	77.5%	(1.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**75 270**	**75 575**	**66 177**		**49 352**		**24 300**		**(13 616)**		**136 299**		**(6 858)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**75 270**	**75 575**	**66 177**		**49 352**		**24 300**		**(13 616)**		**136 299**		**(6 858)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**75 270**	**75 575**	**66 177**		**49 352**		**24 300**		**(13 616)**		**136 299**		**(6 858)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**75 270**	**75 575**	**66 177**		**49 352**		**24 300**		**(13 616)**		**136 299**		**(6 858)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**143 606**	**126 557**	**26 766**	**24.9%**	**30 735**	**21.4%**	**12 933**	**10.2%**	**19 076**	**14.3%**	**97 511**	**77.0%**	**42 099**	**78.6%**	**(57.1%)**
National Government	75 262	73 569	13 328	17.7%	11 762	15.6%	5 568	7.4%	14 374	19.0%	45 032	59.8%	22 897	106.0%	(37.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**75 262**	**73 569**	**13 328**	**17.7%**	**11 762**	**15.6%**	**5 568**	**7.4%**	**14 374**	**19.0%**	**45 032**	**59.8%**	**22 897**	**106.0%**	**(37.2%)**
Borrowing	18 232	-	9 940	54.5%	-	-	-	-	-	-	9 940	-	-	-	-
Internally generated funds	50 108	50 988	12 498	24.9%	18 973	37.9%	7 366	14.4%	3 702	7.3%	42 539	83.4%	19 202	42.7%	(80.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**143 606**	**126 557**	**26 766**	**24.0%**	**30 735**	**21.4%**	**12 933**	**10.2%**	**19 076**	**14.3%**	**97 511**	**77.0%**	**42 099**	**78.6%**	**(57.1%)**
Governance and Administration	**4 161**	**1 148**	**16**	**0.3%**	**16**	**0.4%**	**816**	**10.5%**	**1 481**	**59.4%**	**1 969**	**41.9%**	**545**	**77.9%**	**(87.4%)**
Executive & Council	266	32	23	8.6%	-	-	-	-	-	-	23	64.9%	77	58.7%	(100.0%)
Budget & Treasury Office	2 500	2 500	3	0.1%	-	-	-	-	23	1.0%	23	1.1%	65	48.4%	(52.1%)
Corporate Services	1 995	2 612	21	1.0%	16	0.8%	816	23.0%	1 458	51.1%	2 154	76.6%	119	95.0%	1 130.4%
Community and Public Safety	**41 616**	**14 766**	**6 707**	**15.9%**	**11 417**	**18.1%**	**3 166**	**7.1%**	**786**	**3.1%**	**24 163**	**77.1%**	**1 747**	**68.9%**	**(71.9%)**
Community & Social Services	2 166	6 172	1 211	41.0%	3 098	112.0%	943	15.2%	194	3.1%	6 047	97.9%	2 236	98.6%	(91.2%)
Sport And Recreation	150	1 500	573	0.607.8%	-	-	-	-	323	2.2%	823	55.4%	325	46.4%	(69.2%)
Public Safety	1 100	3 666	537	10.8%	1 663	44.5%	-	-	127	4.3%	2 327	69.2%	888	32.4%	(85.2%)
Housing	38 200	3 428	6 936	20.3%	6 656	20.7%	1 632	7.0%	432	1.8%	15 863	66.7%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 380**	**2 137**	**311**	**22.5%**	**199**	**14.4%**	**2 528**	**118.3%**	**1 033**	**48.4%**	**4 073**	**190.5%**	**452**	**1 582.8%**	**128.9%**
Planning and Development	1 380	2 137	311	22.5%	199	14.4%	491	23.0%	1 030	48.4%	2 030	95.0%	452	89.4%	128.0%
Road Transport	-	-	-	-	-	-	2 037	-	-	-	2 037	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**96 585**	**84 502**	**26 043**	**27.0%**	**18 958**	**19.6%**	**7 171**	**8.5%**	**14 791**	**17.5%**	**66 974**	**79.1%**	**39 145**	**67.8%**	**(61.2%)**
Electricity	96 585	84 502	26 043	27.0%	18 958	19.7%	7 171	8.5%	14 791	17.5%	66 974	79.1%	39 145	67.8%	(61.2%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**337 416**	**337 416**	**121 261**	**35.9%**	**105 222**	**31.2%**	**79 699**	**23.6%**	**48 451**	**14.4%**	**354 633**	**105.1%**	**43 974**	**86.6%**	**10.2%**
Property rates, penalties and collection charges	25 087	25 087	18 308	73.0%	5 068	20.2%	4 979	19.8%	(4 161)	(16.6%)	24 194	96.4%	(4 304)	58.1%	(3.3%)
Service charges	39 768	39 768	13 798	34.8%	10 898	33.6%	12 627	31.8%	13 668	34.4%	53 164	133.7%	11 064	89.8%	21.2%
Other revenue	6 488	6 488	1 311	20.2%	1 135	14.0%	1 567	23.8%	1 522	34.8%	5 744	87.5%	225	48.5%	583.3%
Government - operating	162 113	160 741	73 477	45.7%	37 156	31.2%	47 667	26.4%	3 522	3.0%	161 866	100.6%	23 013	102.2%	14.9%
Government - capital	74 960	74 960	14 167	18.9%	50 964	212.4%	9 554	12.0%	26 641	37.9%	101 326	135.2%	22 028	68.3%	20.9%
Interest	7 801	7 801	1 931	25.0%	2 396	24.0%	3 304	33.9%	3 941	37.0%	11 572	127.0%	2 038		93.4%
Dividends															
Payments	**(342 498)**	**(369 863)**	**(52 078)**	**21.3%**	**(40 937)**	**16.1%**	**(60 894)**	**24.4%**	**(63 112)**	**33.3%**	**(349 621)**	**96.1%**	**(65 167)**	**99.8%**	**(2.4%)**
Suppliers and employees	(336 107)	(343 538)	(48 540)	20.8%	(41 021)	17.4%	(58 789)	23.3%	(78 338)	33.2%	(224 663)	92.2%	(60 345)	91.7%	(2.0%)

Finance charges	0	0	1		1		0	(143 766,7%)	(0)	(0 100,0%)	(0)	(179 166,7%)		(100,0%)
Transfers and grants	(6 333)	(6 333)	(3 333)	52,6%	(3 916)	46,0%	(4 139)	(64,6%)	(4 772)	73,4%	(10 333)	243,1%	(4 846)	142,7%	(1 35,3)
Net Cash from/(used) Operating Activities	**94 536**	**87 554**	**66 183**	**73,9%**	**61 264**	**64,6%**	**10 855**	**21,5%**	**(34 661)**	**(20,8%)**	**114 612**	**139,9%**	**(41 213)**	**64,1%**	**(15,9%)**
Cash Flow from Investing Activities															
Receipts	**3 834**	**3 834**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	3 834	3 834	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(143 638)**	**(143 638)**	**(35 766)**	**24,9%**	**(38 725)**	**21,4%**	**(12 115)**	**8,4%**	**(18 078)**	**12,5%**	**(96 666)**	**67,3%**	**(42 191)**	**54,7%**	**(57,1%)**
Capital assets	(143 638)	(143 638)	(35 766)	24,9%	(38 725)	21,4%	(12 115)	8,4%	(18 078)	12,5%	(96 666)	67,3%	(42 191)	54,7%	(57,1%)
Net Cash from/(used) Investing Activities	**(139 783)**	**(139 783)**	**(35 766)**	**25,6%**	**(38 725)**	**22,6%**	**(12 115)**	**8,7%**	**(18 078)**	**12,9%**	**(96 666)**	**69,2%**	**(42 191)**	**54,9%**	**(57,1%)**
Cash Flow from Financing Activities															
Receipts	**10 248**	**10 249**	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 167	10 167	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	81	82	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 316)**	**(6 316)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(6 316)	(6 316)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**3 931**	**3 931**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(35 826)**	**(43 198)**	**32 417**	**(93,3%)**	**30 540**	**(85,3%)**	**6 696**	**(15,5%)**	**(52 738)**	**122,1%**	**17 924**	**(41,5%)**	**(83 313)**	**(26,3%)**	**(36,7%)**
Cash/cash equivalents at the year begin:	57 661	29 497	30 497	53,0%	53 933	171,6%	94 452	359,6%	101 148	231,9%	30 497	103,0%	144 828	160,9%	(33,2%)
Cash/cash equivalents at the year end:	21 781	(13 701)	63 003	290,8%	84 453	434,6%	101 148	(745,7%)	48 411	(388,8%)	48 411	(388,8%)	61 536	144,9%	(31,2%)

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	2 882	44,6%	1 116	17,3%	371	5,8%	2 092	32,1%	6 422	9,4%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	10 416	26,0%	6	-	208	0%	29 403	73,4%	40 082	58,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	467	4,7%	346	3,5%	214	2,1%	9 068	89,8%	10 010	15,1%	-	-	-	-
Receivables from Exchange Transactions - Property R	65	1,5%	0	0%	0	0%	10	99,8%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(103)	(6,2%)	299	2,4%	5	-	12 112	104,0%	11 647	17,6%	-	-	-	-
Total By Income Source	**13 682**	**19,1%**	**1 770**	**2,5%**	**848**	**1,2%**	**52 681**	**77,2%**	**68 479**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 874	21,7%	263	1,9%	236	9%	19 928	76,3%	26 102	38,1%	-	-	-	-
Commercial	2 872	61,9%	241	7,2%	138	3,8%	913	27,2%	3 360	4,9%	-	-	-	-
Households	7 938	151,6%	265	4,7%	96	1,7%	4 842	85,9%	5 636	8,2%	-	-	-	-
Other	1 799	16,6%	832	2,5%	380	1,1%	27 078	79,8%	30 939	45,2%	-	-	-	-
Total By Customer Group	**13 682**	**19,1%**	**1 770**	**2,5%**	**848**	**1,2%**	**52 681**	**77,2%**	**68 479**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Dr D C T Nxele	039 737 3135
Financial Manager	Mr L Ndwiku	039 737 3166

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: UMZIMVUBU (EC442)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**223 383**	**223 383**	**21 913**	**9.8%**	**14 308**	**6.4%**	**11 699**	**5.2%**	**6 550**	**2.9%**	**54 481**	**24.4%**	**34 254**	**49.7%**	**(80.9%)**
Property rates	10 426	10 426	18 201	174.5%	2 321	22.3%	270	5.5%	1 644	17.9%	22 855	220.1%	(9 918)	(34.5%)	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 000	2 000	368	18.4%	369	18.5%	369	18.5%	368	18.4%	1 477	73.9%	(3 038)	668.5%	(112.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 438	1 438	476	33.1%	524	36.4%	268	18.6%	49	3.4%	1 316	91.5%	32	13.4%	51.7%
Interest earned - external investments	2 240	2 240	936	41.7%	1 022	47.2%	1 399	62.4%	1 335	59.5%	4 717	210.4%	609	142.9%	57.9%
Interest earned - outstanding debtors	1 460	1 460	416	28.1%	556	38.1%	572	39.1%	541	37.1%	2 019	142.4%	396	123.2%	36.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 242	4 242	39	1%	65	1.5%	950	22.5%	77	1.8%	1 128	26.6%	80	104.3%	(2.7%)
Licences and permits	2 000	2 000	317	12.7%	288	10.0%	648	20.9%	545	21.8%	1 800	70.8%	311	80.1%	6.7%
Agency services	1 315	1 315	197	15.0%	370	28.0%	378	28.8%	316	38.2%	1 468	111.6%	395	94.7%	20.0%
Transfers recognised - operational	179 116	179 116	278	2%	7 842	4.4%	6 662	3.8%	-	-	14 984	8.4%	42 667	58.8%	(100.0%)
Other own revenue	17 565	17 565	508	2.9%	437	2.5%	160	1.0%	1 282	7.3%	2 434	13.9%	866	9.3%	48.0%
Gains on disposal of PPE	1 100	1 100	140	12.8%	372	33.8%	(513)	(46.7%)	-	-	-	-	33	(16.3%)	(100.0%)
Operating Expenditure	**259 718**	**259 718**	**26 512**	**10.2%**	**42 659**	**16.4%**	**35 641**	**13.7%**	**37 420**	**14.4%**	**142 231**	**54.8%**	**25 662**	**55.6%**	**45.7%**
Employee related costs	63 644	63 644	12 312	20.8%	15 347	28.7%	13 716	20.6%	14 678	27.4%	56 053	104.7%	13 563	73.8%	8.4%
Remuneration of councillors	17 411	17 411	3 458	21.0%	3 457	21.0%	3 804	21.9%	4 814	27.7%	15 533	91.0%	4 267	88.8%	12.3%
Debt impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	40 700	40 700	-	-	-	-	-	-	-	-	-	-	(19 444)	(47.8%)	(100.0%)
Finance charges	2 000	2 000	-	-	-	-	39	1.9%	-	-	39	1.9%	(3)	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	19 623	16 623	1 101	6.6%	1 666	10.0%	1 732	10.5%	1 410	8.5%	5 907	35.7%	1 723	403.7%	(18.1%)
Transfers and grants	4 417	4 417	247	5.6%	908	20.6%	1 702	38.6%	546	12.4%	3 417	77.4%	563	142.2%	(43.2%)
Other expenditure	90 918	90 918	9 192	10.2%	21 281	23.4%	14 628	16.2%	15 974	17.7%	60 867	67.0%	21 026	79.8%	(24.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 335)**	**(36 335)**	**(4 599)**		**(28 351)**		**(23 941)**		**(30 870)**		**(87 750)**		**8 591**		
Transfers recognised - capital	79 277	79 277	3 053	3.9%	58 604	73.9%	42 480	64.2%	-	-	102 138	128.8%	(1 016)	199.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**41 952**	**41 952**	**(1 545)**		**30 253**		**18 539**		**(30 870)**		**14 387**		**7 555**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**41 952**	**41 952**	**(1 545)**		**30 253**		**18 539**		**(30 870)**		**14 387**		**7 555**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**41 952**	**41 952**	**(1 545)**		**30 253**		**18 539**		**(30 870)**		**14 387**		**7 555**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**41 952**	**41 952**	**(1 545)**		**30 253**		**18 539**		**(30 870)**		**14 387**		**7 555**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**85 594**	**109 848**	**11 350**	**13.3%**	**5 790**	**6.7%**	**18 821**	**17.3%**	**25 624**	**23.5%**	**61 585**	**56.8%**	**59 980**	**115.4%**	**(57.3%)**
National Government	52 894	77 874	11 350	21.5%	5 790	11.0%	18 821	24.2%	25 624	32.9%	61 585	79.1%	59 980	169.5%	(57.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 894**	**77 874**	**11 350**	**21.5%**	**5 790**	**11.0%**	**18 821**	**24.2%**	**25 624**	**32.9%**	**61 585**	**79.1%**	**59 980**	**169.5%**	**(57.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33 040	11 784	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	19 190	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**85 594**	**109 848**	**11 350**	**13.2%**	**5 790**	**6.7%**	**18 821**	**17.3%**	**25 624**	**23.5%**	**61 585**	**56.8%**	**59 980**	**115.4%**	**(57.3%)**
Governance and Administration	**4 406**	**9 456**	**396**	**9.7%**	**85**	**1.9%**	**408**	**7.9%**	**9 164**	**184.1%**	**9 864**	**97.8%**	**628**	**49.9%**	**1359.1%**
Executive & Council	123	843	-	-	-	-	2	3%	27	6.2%	29	6.6%	191	22.7%	(85.9%)
Budget & Treasury Office	1 600	1 700	22	1.3%	14	0%	4	2%	1 663	111.9%	1 943	114.2%	344	135.2%	383.8%
Corporate Services	2 683	3 167	235	9.2%	31	2.0%	404	12.9%	162	6.1%	883	27.9%	423	14.7%	(54.5%)
Community and Public Safety	**4 105**	**9 154**	**-**	**-**	**170**	**5.9%**	**666**	**10.9%**	**104**	**11.9%**	**1 160**	**48.1%**	**1 165**	**71.3%**	**(91.4%)**
Community & Social Services	2 305	-	-	-	364	15.0%	-	-	-	-	364	-	415	70.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 700	2 334	-	-	6	3%	666	38.9%	321	13.8%	1 233	52.8%	949	74.9%	(66.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**76 616**	**98 116**	**8 372**	**10.9%**	**5 213**	**6.8%**	**16 498**	**16.8%**	**23 918**	**23.5%**	**53 103**	**54.1%**	**57 230**	**124.6%**	**(58.2%)**
Planning and Development	1 100	1 550	-	-	71	6.5%	76	7.6%	352	34.0%	499	38.2%	135	21.4%	161.2%
Road Transport	75 516	97 566	8 372	11.1%	5 142	6.8%	16 422	16.9%	22 767	23.0%	52 702	54.3%	57 095	126.5%	(60.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**700**	**2 950**	**2 728**	**389.6%**	**141**	**20.1%**	**1 057**	**34.1%**	**152**	**5.2%**	**4 028**	**136.3%**	**473**	**46.9%**	**(67.9%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	700	2 950	2 728	389.6%	141	20.1%	1 057	34.1%	152	5.2%	4 028	136.3%	473	46.9%	(67.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**297 220**	**328 005**	**113 388**	**38.1%**	**80 630**	**27.1%**	**56 458**	**17.2%**	**8 513**	**2.6%**	**258 989**	**79.0%**	**32 341**	**193.7%**	**(73.7%)**
Property rates, penalties and collection charges	8 895	14 959	2 315	26.1%	1 222	13.8%	2 524	16.8%	1 864	12.4%	7 924	52.8%	(9 310)	(4.8%)	(120.0%)
Service charges	1 766	2 661	398	25.2%	246	14.0%	368	16.9%	388	16.9%	1 054	47.7%	(2 538)		(114.6%)
Other revenue	25 441	41 412	1 798	8.6%	1 088	3.4%	2 462	5.1%	947	3.1%	6 297	13.6%	1 026		(3.2%)
Government - operating	179 113	179 113	70 786	39.5%	56 886	31.8%	42 442	23.7%	100	0%	169 664	94.7%	(1 014)	92.9%	(109.9%)
Government - capital	79 905	79 905	37 891	47.4%	20 188	25.3%	7 661	9.6%	3 534	4.4%	69 274	86.7%	41 034	556.8%	(91.4%)
Interest	2 101	2 604	1 100	31.4%	1 001	28.7%	1 021	30.1%	1 647	39.7%	4 169	160.1%	1 026	139.3%	60.4%
Dividends															
Payments	**(184 612)**	**(188 417)**	**(6 189)**	**3.3%**	**20 671**	**(11.2%)**	**(77 428)**	**41.1%**	**(22 145)**	**11.8%**	**(85 003)**	**45.1%**	**(33 268)**	**31.8%**	**(33.4%)**
Suppliers and employees	(177 598)	(184 002)	(5 662)	3.2%	20 701	(11.7%)	(76 685)	41.1%	(21 556)	11.7%	(82 378)	44.8%	(32 015)	30.7%	(33.2%)

Finance charges	(2 000)	(4 418)	(527)	3.8%	-	0.0%	(36)	38.6%	(546)	13.4%	(58)	58.6%	3	4.8%	(100.0%)
Transfers and grants	(4 427)	(4 418)	(527)	3.8%	(66)	0.0%	(1 709)	38.6%	(546)	13.4%	(3 689)	58.6%	(662)	76.7%	(43.3%)
Net Cash from/(used) Operating Activities	**113 207**	**129 588**	**107 279**	**94.8%**	**101 262**	**89.5%**	**(20 963)**	**(15.9%)**	**(13 533)**	**(2.8%)**	**173 666**	**124.6%**	**(627)**	**242.2%**	**1 273.7%**
Cash Flow from Investing Activities															
Receipts	**1 100**	**1 100**	**235**	**21.4%**	**-**	**-**	**23 014**	**2 164.9%**	**-**	**-**	**24 949**	**2 166.2%**	**(3 149)**	**7.7%**	**(100.0%)**
Proceeds on disposal of PPE	1 100	1 100	235	21.4%	-	-	23 014	2 164.9%	-	-	24 949	2 166.2%	(3 149)	7.7%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(84 832)**	**(188 848)**	**(10 973)**	**11.9%**	**(11 322)**	**13.4%**	**(18 021)**	**17.3%**	**(35 634)**	**33.7%**	**(75 949)**	**69.7%**	**(61 999)**	**115.1%**	**(42.3%)**
Capital assets	(84 832)	(188 848)	(10 973)	11.9%	(11 322)	13.4%	(18 021)	17.3%	(35 634)	33.7%	(75 949)	69.7%	(61 999)	115.1%	(42.3%)
Net Cash from/(used) Investing Activities	**(83 732)**	**(187 748)**	**(9 938)**	**11.0%**	**(11 322)**	**13.5%**	**4 992**	**(4.8%)**	**(35 634)**	**33.1%**	**(51 000)**	**48.1%**	**(65 128)**	**117.7%**	**(45.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(25 000)**	**(25 000)**	**(10 894)**	**43.6%**	**-**	**-**	**(26 710)**	**106.9%**	**-**	**-**	**(37 610)**	**150.4%**	**-**	**106.9%**	**-**
Repayment of borrowing	(25 000)	(25 000)	(10 894)	43.6%	-	-	(26 710)	106.9%	-	-	(37 610)	150.4%	-	106.9%	-
Net Cash from/(used) Financing Activities	**(25 000)**	**(25 000)**	**(10 894)**	**43.6%**	**-**	**-**	**(26 710)**	**106.9%**	**-**	**-**	**(37 610)**	**150.4%**	**-**	**106.9%**	**-**
Net Increase/(Decrease) in cash held	**4 525**	**6 839**	**86 547**	**1 921.2%**	**89 970**	**1 997.4%**	**(42 680)**	**(924.2%)**	**(49 258)**	**(720.2%)**	**84 594**	**1 236.8%**	**(66 047)**	**(320.6%)**	**(25.4%)**
Cash/cash equivalents at the year begin:	42 456	25 241	25 251	84.4%	111 798	263.2%	281 777	799.1%	159 681	620.5%	25 241	100.0%	193 688	99.8%	(19.2%)
Cash/cash equivalents at the year end:	**46 981**	**32 080**	**111 798**	**238.8%**	**201 777**	**429.6%**	**159 681**	**495.8%**	**109 935**	**342.2%**	**109 835**	**342.2%**	**119 936**	**609.3%**	**(7.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	801	3.7%	799	3.3%	740	3.0%	19 242	89.6%	21 512	90.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	173	16.1%	158	14.8%	150	14.0%	593	55.2%	1 075	4.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	145	16.8%	131	15.8%	132	16.4%	427	50.9%	837	3.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(69)	7.4%	(44)	4.7%	(23)	2.5%	(794)	85.9%	(932)	(4.1%)	-	-	-	-
Total By Income Source	**1 050**	**4.7%**	**952**	**4.2%**	**1 026**	**4.6%**	**19 462**	**86.5%**	**22 490**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	37	4%	36	4%	37	4%	8 619	98.7%	8 729	38.8%	-	-	-	-
Commercial	469	6.7%	398	6.0%	426	7.1%	4 766	80.2%	5 927	26.4%	-	-	-	-
Households	543	7.9%	518	7.2%	562	7.2%	6 047	77.7%	7 788	34.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 050**	**4.7%**	**952**	**4.2%**	**1 026**	**4.6%**	**19 462**	**86.5%**	**22 490**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 206	87.4%	20	.8%	180	7.2%	120	4.7%	2 575	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 206**	**87.4%**	**20**	**.8%**	**180**	**7.2%**	**120**	**4.7%**	**2 575**	**100.0%**

Contact Details

Municipal Manager	Gladstone PT Nota	039 253 0149
Financial Manager	Mangisi Hlela	039 253 6449

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: MBIZANA (EC443)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**252 378**	**256 704**	**95 360**	**37.8%**	**71 209**	**28.2%**	**55 547**	**21.6%**	**18 026**	**7.0%**	**240 142**	**93.5%**	**16 944**	**59.2%**	**6.4%**
Property rates	23 335	23 335	10 305	44.2%	1 717	7.4%	1 749	7.5%	2 744	11.8%	16 515	70.8%	5 666	107.3%	(51.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 888	25 888	4 477	17.4%	4 800	18.7%	3 948	15.4%	6 488	25.2%	19 714	76.2%	4 988	85.8%	30.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 001	2 001	254	12.7%	253	12.7%	259	13.0%	250	12.5%	1 016	50.8%	257	86.1%	(2.8%)
Service charges - other	13	13	3	23.8%	2	15.0%	2	17.1%	1	4.3%	7	60.0%	3	91.1%	(64.8%)
Rental of facilities and equipment	796	796	164	20.7%	156	19.6%	349	49.8%	210	26.4%	898	112.8%	145	83.2%	44.4%
Interest earned - external investments	6 704	6 704	1 525	22.7%	1 124	16.8%	1 242	18.5%	2 078	31.0%	5 969	89.0%	2 438	108.3%	(14.8%)
Interest earned - outstanding debtors	1 063	1 063	594	55.8%	432	41.6%	200	18.8%	1 160	108.9%	2 416	223.1%	372	805.1%	(212.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 257	1 257	175	13.9%	150	12.0%	198	15.8%	90	7.2%	613	49.2%	112	65.8%	(19.2%)
Licences and permits	2 041	2 041	381	18.7%	368	17.9%	662	27.7%	532	26.0%	1 943	90.2%	224	53.4%	64.2%
Agency services	667	667	182	26.9%	162	23.6%	216	31.4%	194	28.7%	754	109.0%	168	71.1%	14.8%
Transfers recognised - operational	157 613	191 940	77 339	41.1%	61 810	33.0%	46 563	24.2%	4 664	2.1%	189 376	98.8%	2 282	97.8%	77.3%
Other own revenue	1 176	1 176	241	22.2%	111	9.0%	249	21.2%	216	18.3%	816	71.1%	161	1.0%	29.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**344 332**	**254 291**	**70 595**	**20.5%**	**69 058**	**20.1%**	**58 938**	**23.2%**	**61 320**	**24.1%**	**259 911**	**102.2%**	**120 922**	**69.4%**	**(49.3%)**
Employee related costs	79 768	77 841	17 481	21.9%	18 561	23.6%	17 800	22.9%	18 787	24.1%	72 130	92.7%	14 646	84.8%	28.8%
Remuneration of councillors	19 537	19 537	4 417	22.6%	4 691	24.0%	5 044	25.8%	4 764	24.4%	18 916	97.0%	5 208	84.8%	(8.5%)
Debt impairment	2 000	2 000	-	-	-	-	-	-	823	41.2%	823	41.2%	-	-	(100.0%)
Depreciation and asset impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 428	1 428	87	6.1%	413	28.9%	42	3.0%	4	0%	547	38.3%	38	40.6%	889.9%
Bulk purchases	23 121	23 121	9 988	43.1%	3 740	16.2%	4 668	23.4%	5 967	38.4%	24 339	105.3%	5 161	109.2%	13.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 696	3 466	666	18.0%	652	23.8%	721	20.8%	1 081	30.9%	3 419	97.8%	222	62.8%	226.1%
Other expenditure	192 271	107 297	37 956	19.4%	41 386	21.2%	30 171	28.1%	29 894	27.9%	139 508	129.9%	95 048	69.7%	(68.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(91 954)**	**2 414**	**24 765**		**2 151**		**(3 391)**		**(43 294)**		**(19 769)**		**(103 978)**		
Transfers recognised - capital	69 466	69 466	20 793	29.9%	26 810	38.6%	10 488	15.1%	11 822	17.0%	69 913	100.7%	20 084	100.5%	(41.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(22 588)**	**71 880**	**45 548**		**28 961**		**7 097**		**(31 485)**		**50 145**		**(83 383)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(22 588)**	**71 880**	**45 548**		**28 961**		**7 097**		**(31 485)**		**50 145**		**(83 383)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(22 588)**	**71 880**	**45 548**		**28 961**		**7 097**		**(31 485)**		**50 145**		**(83 383)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(22 588)**	**71 880**	**45 548**		**28 961**		**7 097**		**(31 485)**		**50 145**		**(83 383)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**93 688**	**95 268**	**24 198**	**25.9%**	**25 979**	**27.8%**	**15 155**	**15.9%**	**24 467**	**25.7%**	**89 799**	**94.2%**	**62 491**	**64.8%**	**(60.8%)**
National Government	69 522	52 563	17 201	24.7%	20 117	28.9%	3 473	6.6%	10 248	19.5%	51 040	97.1%	20 645	53.2%	(50.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	127	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69 522**	**52 563**	**17 201**	**24.7%**	**20 117**	**28.9%**	**3 473**	**6.6%**	**10 248**	**19.5%**	**51 040**	**97.1%**	**20 772**	**163.3%**	**(50.7%)**
Borrowing	-	870	-	-	-	-	2 707	-	4 047	-	6 755	-	2 058	17.5%	(37.7%)
Internally generated funds	24 094	42 704	6 181	25.7%	5 762	23.9%	7 883	18.5%	9 247	21.7%	29 073	68.1%	33 743	58.8%	(72.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**93 688**	**95 268**	**24 198**	**25.9%**	**25 979**	**27.8%**	**15 155**	**15.9%**	**24 467**	**25.7%**	**89 799**	**94.2%**	**62 491**	**64.8%**	**(60.8%)**
Governance and Administration	**4 744**	**5 664**	**164**	**4.9%**	**799**	**17.8%**	**564**	**9.9%**	**4 839**	**85.4%**	**6 366**	**74.7%**	**5 875**	**97.1%**	**(17.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	121.6%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 294	3 664	164	4.0%	793	17.6%	300	9.9%	1 533	33.8%	2 289	74.7%	3 673	82.6%	(71.9%)
Community and Public Safety	**5 167**	**5 167**	**749**	**14.5%**	**(1 425)**	**(191.1%)**	**-**	**-**	**4 795**	**47.9%**	**4 795**	**47.9%**	**6 815**	**41.1%**	**(64.9%)**
Community & Social Services	2 668	2 545	682	25.3%	(682)	(25.2%)	-	-	89	3.5%	89	3.5%	152	35.8%	(41.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	827	1 027	68	7.3%	(60)	(7.2%)	-	-	1 614	157.2%	1 614	157.2%	681	46.3%	83.2%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**56 286**	**56 156**	**12 272**	**21.8%**	**16 505**	**29.3%**	**5 599**	**9.6%**	**16 582**	**28.5%**	**50 958**	**87.8%**	**28 375**	**74.2%**	**(41.6%)**
Planning and Development	1 352	1 352	512	38.7%	-	-	366	33.8%	960	74.2%	1 837	144.8%	385	38.3%	149.0%
Road Transport	54 934	54 804	11 760	21.4%	16 505	30.0%	5 233	9.1%	15 622	27.0%	49 869	88.3%	28 111	75.3%	(44.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 580**	**30 441**	**10 990**	**37.2%**	**9 362**	**31.7%**	**9 251**	**30.4%**	**5 148**	**16.9%**	**34 748**	**114.1%**	**29 418**	**55.0%**	**(82.5%)**
Electricity	29 580	29 761	10 990	36.8%	9 362	32.8%	9 251	31.1%	5 148	17.3%	34 748	116.8%	29 138	54.3%	(82.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	680	5	0%	(0)	(3%)	-	-	-	-	-	-	272	88.8%	(100.0%)
Other	**-**	**-**	**-**		**-**		**-**		**-**		**-**		**-**		**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**319 822**	**319 822**	**126 623**	**39.6%**	**102 334**	**32.0%**	**76 632**	**24.0%**	**4 777**	**1.5%**	**310 365**	**97.0%**	**11 364**	**98.1%**	**(58.0%)**
Property rates, penalties and collection charges	21 320	21 320	5 845	27.4%	5 588	26.2%	1 749	8.2%	6 080	28.5%	19 262	90.3%	1 954	65.6%	219.3%
Service charges	27 192	27 192	5 187	19.1%	9 668	35.6%	7 654	28.4%	(988)	(1.4%)	29 709	74.6%	4 454	62.2%	(599.8%)
Other revenue	1 421	642	5 446	100.0%	955	33.0%	1 554	29.8%	(4 532)	69.5%	4 848	82.5%	1 228	81.5%	463.1%
Government - operating	162 413	167 413	78 532	41.9%	62 668	33.1%	45 429	24.3%	100	1%	160 366	99.6%		99.2%	(100.0%)
Government - capital	82 000	82 000	29 132	35.5%	23 756	23.8%	19 852	19.0%			72 740	88.7%		100.0%	
Interest	5 186	5 186	2 148	37.3%	1 778	23.8%	1 442	18.5%	3 502	39.2%	8 364	107.7%	2 478	143.1%	(17.0%)
Dividends															
Payments	**(320 216)**	**(320 113)**	**(59 827)**	**26.2%**	**(64 381)**	**28.2%**	**(48 667)**	**20.5%**	**(62 454)**	**26.2%**	**(235 570)**	**98.8%**	**(84 338)**	**94.5%**	**(25.9%)**
Suppliers and employees	(223 091)	(223 168)	(69 674)	26.3%	(62 616)	23.7%	(48 109)	20.6%	(61 370)	26.2%	(221 668)	99.3%	(63 975)	93.5%	(39.9%)

Finance charges	(1 429)	(1 429)	(87)	6.1%	(413)	28.9%	(43)	3.0%	(6)	0%	(443)	30.2%	(38)	49.4%	(893%)
Transfers and grants	(2 686)	(3 686)	(482)	18.0%	(502)	18.8%	(707)	26.7%	(1 061)	39.9%	(3 402)	88.8%	(320)	178.2%	236.1%
Net Cash from/(used) Operating Activities	**91 698**	**81 709**	**66 796**	**72.9%**	**37 852**	**41.4%**	**27 724**	**33.9%**	**(57 678)**	**(70.6%)**	**74 795**	**91.5%**	**(72 666)**	**116.2%**	**(21.0%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(69 698)**	**(93 268)**	**(25 331)**	**36.9%**	**(26 106)**	**38.1%**	**(15 467)**	**16.2%**	**(19 863)**	**20.9%**	**(86 910)**	**91.1%**	**(39 773)**	**52.7%**	**(50.8%)**
Capital assets	(69 698)	(93 268)	(25 331)	36.9%	(26 106)	38.1%	(15 467)	16.2%	(19 863)	20.9%	(86 910)	91.1%	(39 773)	52.7%	(50.8%)
Net Cash from/(used) Investing Activities	**(69 698)**	**(93 268)**	**(25 331)**	**36.9%**	**(26 106)**	**38.1%**	**(15 467)**	**16.2%**	**(19 863)**	**20.9%**	**(86 910)**	**91.1%**	**(39 773)**	**52.7%**	**(50.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	40 400	-	40 400	-	-	19.2%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	40 400	-	40 400	-	-	19.2%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 698)**	**(45 978)**	**(11 250)**	**45.0%**	**(6 030)**	**24.2%**	**-**	**-**	**-**	**-**	**(17 280)**	**181.6%**	**-**	**-**	**-**
Repayment of borrowing	(22 698)	(16 978)	(11 250)	49.6%	(6 030)	26.6%	-	-	-	-	(17 280)	181.6%	-	-	-
Net Cash from/(used) Financing Activities	**(22 698)**	**(16 978)**	**(11 250)**	**49.6%**	**(6 030)**	**26.6%**	**-**	**-**	**40 400**	**(238.2%)**	**23 111**	**(136.2%)**	**-**	**19.2%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(2 698)**	**(30 518)**	**30 215**	**(1 119.7%)**	**5 805**	**(206.2%)**	**12 238**	**(40.1%)**	**(37 165)**	**121.8%**	**11 996**	**(39.4%)**	**(112 745)**	**39.8%**	**(97.8%)**
Cash/cash equivalents at the year begin:	27 923	85 830	85 830	311.0%	116 038	421.1%	121 843	141.9%	134 080	156.2%	85 830	100.0%	184 664	165.2%	53.5%
Cash/cash equivalents at the year end:	25 225	55 312	116 038	454.1%	121 843	476.6%	134 080	242.4%	96 916	175.2%	96 916	175.2%	83 603	424.8%	13.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 078	22.3%	660	11.4%	398	9.0%	4 677	69.9%	7 512	24.8%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	1 803	9.2%	172	1.5%	127	3%	15 048	88.9%	19 002	62.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	65	2.3%	69	2.5%	94	3.4%	2 581	92.0%	2 756	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	65	6.6%	62	6.3%	49	5.0%	809	82.1%	984	3.2%	-	-	-	-
Interest on Arrear Debtor Accounts	707	20.2%	254	7.4%	202	5.8%	2 582	66.6%	3 745	12.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	286	(17.2%)	(125)	26.4%	(120)	42.1%	(760)	49.8%	(1 427)	(4.7%)	-	-	-	-
Total By Income Source	**4 434**	**14.6%**	**892**	**2.9%**	**159**	**.5%**	**24 916**	**81.9%**	**30 301**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 823	14.4%	(134)	(1.1%)	(537)	(4.1%)	11 468	90.7%	12 641	41.7%	-	-	-	-
Commercial	2 270	22.8%	830	8.3%	478	4.8%	6 371	64.0%	9 949	32.8%	-	-	-	-
Households	341	(11.6%)	196	6.7%	192	6.5%	6 667	226.4%	7 346	24.4%	-	-	-	-
Other	-	-	-	-	-	-	(0)	(100.0%)	(0)	-	-	-	-	-
Total By Customer Group	**4 434**	**14.6%**	**892**	**2.9%**	**159**	**.5%**	**24 916**	**81.9%**	**30 301**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 738	96.7%	77	2.7%	7	.2%	19	.3%	2 831	100.0%
Total	**2 738**	**96.7%**	**77**	**2.7%**	**7**	**.2%**	**19**	**.3%**	**2 831**	**100.0%**

Contact Details

Municipal Manager	Mr S Thobela	039 251 0230
Financial Manager	Nompilelelo Mota	039 251 0230

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: NTABANKULU (EC444)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**117 685**	**123 628**	**46 367**	**39.4%**	**10 199**	**8.7%**	**26 607**	**21.6%**	**1 388**	**1.1%**	**84 572**	**68.7%**	**45 556**	**95.5%**	**(96.9%)**
Property rates	2 844	2 844	686	24.1%	686	24.1%	686	24.1%	686	24.1%	2 758	96.2%	672	101.3%	1.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	260	260	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other			87		87		87		87		347		66		31.1%
Rental of facilities and equipment	1 064	1 064	255	23.8%	255	23.8%	255	23.2%	255	23.2%	1 021	92.9%	215	85.2%	18.6%
Interest earned - external investments	2 278	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	16	40	2	16.1%	2	14.1%	2	5.6%	2	5.6%	9	22.4%	192	2 732.4%	(97.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 701	1 701	338	19.9%	338	19.9%	338	19.9%	338	19.9%	1 351	79.4%	-	22.2%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	103 322	104 742	44 810	43.4%	4 636	4.5%	25 240	24.1%	32	-	74 911	71.2%	44 638	110.1%	(99.9%)
Other own revenue	4 111	10 332	188	3.1%	4 396	70.2%	-	-	-	-	4 494	43.5%	-	-	-
Gains on disposal of PPE															
Operating Expenditure	**109 374**	**113 947**	**23 736**	**21.7%**	**29 098**	**26.6%**	**24 569**	**21.6%**	**28 874**	**25.4%**	**106 267**	**93.3%**	**25 385**	**92.3%**	**13.7%**
Employee related costs	45 988	44 688	12 071	26.3%	14 666	32.0%	13 009	29.2%	12 994	29.1%	52 739	118.4%	11 944	113.8%	8.7%
Remuneration of councillors	11 262	11 262	1 238	10.9%	1 210	10.8%	1 480	13.1%	1 330	11.8%	5 258	46.7%	1 920	58.9%	(30.8%)
Debt impairment	329	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 924	2 624	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 600	3 030	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	45 141	51 343	10 427	23.1%	13 193	29.2%	10 079	19.6%	14 550	28.3%	48 269	94.0%	11 515	91.2%	26.3%
Loss on disposal of PPE															
Surplus/(Deficit)	**8 291**	**9 681**	**22 632**		**(18 897)**		**2 039**		**(27 475)**		**(21 695)**		**20 172**		
Transfers recognised - capital	103 245	103 456	37 291	36.1%	2 737	2.6%	25 316	24.5%	-	-	65 339	63.0%	73 472	167.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**111 536**	**112 966**	**59 933**		**(16 160)**		**27 355**		**(27 475)**		**43 644**		**93 644**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**111 536**	**112 966**	**59 933**		**(16 160)**		**27 355**		**(27 475)**		**43 644**		**93 644**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**111 536**	**112 966**	**59 933**		**(16 160)**		**27 355**		**(27 475)**		**43 644**		**93 644**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**111 536**	**112 966**	**59 933**		**(16 160)**		**27 355**		**(27 475)**		**43 644**		**93 644**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**111 536**	**112 966**	**11 822**	**10.6%**	**19 129**	**17.2%**	**16 370**	**14.5%**	**22 956**	**20.3%**	**70 283**	**62.2%**	**68 341**	**170.6%**	**(66.4%)**
National Government	55 286	55 286	4 389	7.9%	12 003	21.7%	8 936	9.4%	14 707	15.4%	40 036	42.0%	13 966	88.1%	5.3%
Provincial Government	46 835	-	-	-	-	-	7 661	-	5 708	-	13 369	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**102 136**	**93 286**	**4 389**	**4.3%**	**12 003**	**11.8%**	**16 617**	**16.8%**	**20 417**	**21.4%**	**53 426**	**55.4%**	**13 966**	**83.4%**	**46.2%**
Borrowing	-	-	5 000	-	-	-	-	-	-	-	5 000	-	50 448	-	(100.0%)
Internally generated funds	-	7 000	2 432	-	7 126	-	359	5.1%	2 540	36.3%	12 457	177.7%	3 927	-	(35.3%)
Public contributions and donations	9 400	10 680	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**111 536**	**112 966**	**11 822**	**10.6%**	**19 129**	**17.2%**	**16 370**	**14.5%**	**22 956**	**20.3%**	**70 283**	**62.2%**	**68 341**	**170.6%**	**(66.4%)**
Governance and Administration	**111 536**	**111 536**	**1%**	**-**	**498**	**0%**	**-**	**-**	**83**	**0%**	**854**	**1%**	**3 915**	**167.9%**	**(97.9%)**
Executive & Council	110 436	109 736	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 100	1 800	53	4.8%	498	44.6%	-	-	83	4.2%	634	40.2%	2 122	307.2%	(97.2%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	1 740	11 769	-	18 641	-	16 370	941.1%	22 856	1 313.8%	69 679	4 004.6%	65 618	355.3%	(65.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 740	11 769	-	18 641	-	16 370	941.1%	22 856	1 313.8%	69 679	4 004.6%	65 618	355.3%	(65.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**220 910**	**226 513**	**84 848**	**38.4%**	**65 396**	**29.6%**	**53 525**	**23.6%**	**9 311**	**4.1%**	**213 079**	**94.1%**	**4 248**	**167.2%**	**119.2%**
Property rates, penalties and collection charges	2 844	2 844	704	24.8%	1 231	43.3%	944	33.2%	422	14.9%	3 303	116.1%	128	74.7%	228.5%
Service charges	884	884	18	4.0%	16	6.0%	16	5.8%	46	16.6%	82	33.6%	18	66.8%	366.6%
Other revenue	13 805	13 732	2 159	62.4%	4 668	34.0%	1 630	14.0%	2 240	17.4%	14 466	168.2%	2 626	347.9%	440.2%
Government - operating	153 252	154 752	64 451	42.0%	37 684	24.5%	35 240	24.1%	6 540	6.2%	113 666	108.7%	284	168 344.8%	2 203.8%
Government - capital	45 925	45 925	16 512	35.9%	21 492	46.8%	15 695	34.2%			53 699	116.9%			
Interest	2 204	2 204	4	0.2%	1	0.1%	1	0.0%	10	0.5%	322	14.6%	3	17.8%	609.6%
Dividends															
Payments	**(169 274)**	**(113 547)**	**(23 736)**	**21.7%**	**(39 690)**	**26.6%**	**(34 568)**	**21.6%**	**(38 674)**	**25.4%**	**(106 267)**	**93.6%**	**(34 647)**	**89.5%**	**16.2%**
Suppliers and employees	(169 274)	(113 547)	(23 736)	21.7%	(39 690)	26.6%	(34 568)	21.7%	(38 674)	25.5%	(106 267)	93.7%	(34 647)	89.6%	16.2%

Finance charges	(109)	(109)	-		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**111 538**	**112 968**	**61 112**	**54.8%**	**36 398**	**32.6%**	**20 957**	**23.6%**	**(19 563)**	**(17.3%)**	**106 812**	**94.8%**	**(20 599)**	**1 493.3%**	**(5.8%)**
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(112 968)	(11 822)	-	(18 675)	-	(10 276)	14.5%	(22 942)	20.2%	(69 915)	61.8%	(50 017)	70.8%	(54.1%)	
Capital assets	-	(112 968)	(11 822)	-	(18 675)	-	(10 276)	14.5%	(22 942)	20.2%	(69 915)	61.8%	(50 017)	70.8%	(54.1%)	
Net Cash from/(used) Investing Activities	**-**	**(112 968)**	**(11 822)**	**-**	**(18 675)**	**-**	**(10 276)**	**14.5%**	**(22 942)**	**20.2%**	**(69 915)**	**61.8%**	**(50 017)**	**70.8%**	**(54.1%)**	
Cash Flow from Financing Activities																
Receipts	-	-	**7 089**	-	-	-	-	-	-	-	**7 089**	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	7 089	-	-	-	-	-	-	-	7 089	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	**-**	**-**	**7 089**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7 089**	**-**	**-**	**-**	**-**	
Net Increase/(Decrease) in cash held	**111 538**	**0**	**56 380**	**50.5%**	**17 631**	**15.8%**	**12 581**	**########**	**(42 505)**	**########**	**44 987**	**########**	**(70 616)**	**(2.9%)**	**(39.8%)**	
Cash/cash equivalents at the year begin:	9 204	-	-		56 380	600.6%	78 011	-	80 592	-	-	-	71 662	-	17.8%	
Cash/cash equivalents at the year end:	**120 855**	**0**	**56 380**	**46.7%**	**74 011**	**61.2%**	**90 592**	**2 650 452 600.0%**	**44 087**	**1 469 362 400.0%**	**44 087**	**1 469 362 400.0%**	3 045	(3.3%)	1 347.8%	

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-		-		-		-		-		-	-	-	-
Trade and Other Receivables from Exchange Transac	-		-		-		-		-		-	-	-	-
Receivables from Non-exchange Transactions - Prop	391	3.3%	391	3.3%	393	3.2%	10 941	90.4%	12 156	93.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-		-		-		-		-		-	-	-	-
Receivables from Exchange Transactions - Waste Wat	28	2.7%	28	2.7%	28	2.7%	957	91.9%	1 042	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	(3)	(1 1%	88	2.0%	88	2.0%	3 422	95.1%	3 600	27.9%	-	-	-	-
Interest on Arrear Debtor Accounts	(3)	15.7%	(6)	8%	(2)	0.6%	(11)	79.7%	(16)	(1 7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-		-		-		-		-		-	-	-	-
Other	(322)	6.7%	(502)	21.3%	(141)	4.7%	(2 098)	68.3%	(3 736)	(29.2%	-	-	-	-
Total By Income Source	**100**	**1.2%**	**(297)**	**(2.3%)**	**356**	**2.7%**	**12 732**	**98.3%**	**12 951**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	33	1.3%	(58)	(2.3%)	71	2.7%	2 546	98.3%	2 590	20.0%	-	-	-	-
Commercial	48	1.2%	(88)	(2.3%)	107	2.7%	3 833	98.3%	3 900	30.0%	-	-	-	-
Households	80	1.3%	(148)	(2.3%)	178	2.7%	6 388	98.3%	6 498	50.0%	-	-	-	-
Other	-		-		-		-		-		-	-	-	-
Total By Customer Group	**160**	**1.2%**	**(297)**	**(2.3%)**	**356**	**2.7%**	**12 732**	**98.3%**	**12 951**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 - 60 Dans		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	85	100.0%	-	-	-	-	-	-	85	13.4%
Auditor-General	550	100.0%	-	-	-	-	-	-	550	86.6%
Other	-	-	-	-	-	-	-	-	-	-
Total	**636**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**636**	**100.0%**

Contact Details

Municipal Manager	Mr Sindile Tambi	039 258 6006
Financial Manager	Bongani Bensa	039 258 6006

Source Local Government Database

1. All figures in this report are unaudited.

EASTERN CAPE: ALFRED NZO (DC44)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**617 364**	**431 758**	**310 474**	**50.3%**	**139 660**	**22.6%**	**92 662**	**14.7%**	**94 949**	**15.0%**	**633 974**	**100.4%**	**8 858**	**87.2%**	**970.7%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	30 700	29 600	93	2%	5 530	18.0%	1 771	6.0%	6 788	22.9%	14 148	68.0%	-	-	(100.0%)
Service charges - sanitation revenue	3 400	2 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	133	-	-	-	1 416	-	110	-	1 659	-	1 564	-	(91.9%)
Rental of facilities and equipment	338	331	-	-	68	17.0%	70	22.6%	20	7.4%	157	47.2%	375	47.4%	(218.6%)
Interest earned - external investments	20 000	12 000	3 522	14.1%	2 732	10.9%	2 000	20.8%	3 000	25.0%	11 909	99.4%	1 943	87.6%	127.8%
Interest earned - outstanding debtors	12 000	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	459 733	370 728	306 430	74.8%	126 892	30.8%	87 141	23.5%	84 921	22.9%	604 383	163.0%	6 162	172.8%	1276.4%
Other own revenue	106 194	220 499	339	2%	1 348	1.0%	81	-	41	-	1 868	8%	35	(3%)	104.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**494 832**	**587 070**	**99 215**	**20.1%**	**119 643**	**24.2%**	**145 646**	**24.4%**	**176 668**	**29.8%**	**541 173**	**90.8%**	**48 868**	**76.3%**	**261.5%**
Employee related costs	190 332	204 499	43 126	22.1%	46 705	23.8%	32 917	16.1%	50 260	24.8%	172 944	84.6%	13 238	81.1%	279.9%
Remuneration of councillors	8 001	8 001	2 048	22.8%	2 060	23.8%	1 687	19.9%	2 162	24.0%	7 913	89.6%	1 936	88.5%	11.6%
Debt impairment	15 000	15 000	-	-	-	-	-	-	-	-	-	-	1 248	83.3%	(100.0%)
Depreciation and asset impairment	52 000	45 000	-	-	-	-	-	-	-	-	-	-	4 167	83.3%	(100.0%)
Finance charges	1 140	1 140	528	46.4%	-	-	219	19.2%	314	45.1%	1 062	110.7%	-	59.4%	(100.0%)
Bulk purchases	3 500	4 154	-	-	1 902	53.8%	686	16.6%	1 236	29.8%	3 819	91.9%	375	55.4%	(229.8%)
Other Materials	41 162	35 736	28 586	69.4%	10 618	25.8%	6 318	17.7%	7 662	22.0%	53 366	149.4%	6 615	45.3%	(488.1%)
Contracted services	-	-	-	-	1 662	-	1 558	-	-	-	3 219	-	-	68.2%	-
Transfers and grants	13 000	17 000	-	-	9 275	61.6%	3 222	19.0%	3 222	19.0%	15 720	92.5%	3 000	68.2%	(89.3%)
Other expenditure	162 198	268 539	24 918	15.4%	47 340	29.2%	99 021	36.9%	111 274	41.4%	282 554	105.2%	24 532	77.7%	207.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**122 532**	**34 688**	**211 259**		**16 028**		**(52 984)**		**(81 819)**		**92 802**		**(40 011)**		
Transfers recognised - capital	600 869	600 030	62 187	10.3%	222 067	37.0%	74 926	12.4%	-	-	359 180	59.7%	69 606	53.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	69 622	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**723 401**	**634 212**	**273 446**		**238 093**		**21 943**		**(81 819)**		**451 985**		**127 618**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**723 401**	**634 212**	**273 446**		**238 093**		**21 943**		**(81 819)**		**451 985**		**127 618**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**723 401**	**634 212**	**273 446**		**238 093**		**21 943**		**(81 819)**		**451 985**		**127 618**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**723 401**	**634 212**	**273 446**		**238 093**		**21 943**		**(81 819)**		**451 985**		**127 618**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**723 401**	**629 212**	**154 583**	**21.4%**	**208 555**	**28.8%**	**32 946**	**5.2%**	**11 269**	**1.8%**	**407 353**	**64.7%**	**374 515**	**99.9%**	**(97.0%)**
National Government	611 078	615 372	154 449	25.3%	208 445	33.8%	29 977	4.9%	9 732	1.6%	400 624	65.1%	374 515	103.9%	(97.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**611 078**	**615 372**	**154 449**	**25.3%**	**208 445**	**33.8%**	**29 977**	**4.9%**	**9 732**	**1.6%**	**400 624**	**65.1%**	**374 515**	**103.9%**	**(97.4%)**
Borrowing	76 878	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	35 450	-	-	-	-	-	-	-	-	-	-	-	-	41.4%	-
Public contributions and donations	-	19 840	134	-	2 109	-	2 969	15.0%	1 516	7.6%	6 728	33.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	**723 401**	**629 212**	**154 583**	**21.4%**	**208 555**	**28.8%**	**32 946**	**5.2%**	**11 269**	**1.8%**	**407 353**	**64.1%**	**374 515**	**99.9%**	**(97.0%)**
Governance and Administration	9 438	11 160	1 116	11.8%	1 716	18.1%	1 616	10.1%	1 487	9.9%	5 937	61.4%	1 168	66.9%	4.6%
Executive & Council	1 000	3 722	-	-	-	-	160	5.0%	163	4.3%	346	9.0%	666	62.2%	(75.6%)
Budget & Treasury Office	2 500	5 160	482	19.8%	637	25.7%	430	8.3%	260	5.0%	1 810	35.2%	345	114.8%	(12.7%)
Corporate Services	5 938	2 278	634	10.8%	1 079	18.2%	2 026	22.9%	964	10.3%	4 704	113.4%	158	34.8%	104.9%
Community and Public Safety	6 100	1 760	46	1%	174	2.7%	146	4.9%	45	1.9%	164	11.9%	3 152	31.4%	(97.4%)
Community & Social Services	6 100	3 700	46	2%	334	5.7%	149	4.0%	55	1.5%	584	15.8%	2 124	21.6%	(97.4%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**750**	**750**	**-**	**-**	**18**	**2.4%**	**-**	**-**	**-**	**-**	**18**	**2.4%**	**283**	**85.4%**	**(100.0%)**
Planning and Development	750	750	-	-	18	2.4%	-	-	-	-	18	2.4%	283	85.4%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**703 941**	**615 372**	**150 978**	**21.4%**	**206 445**	**29.3%**	**29 977**	**4.9%**	**9 732**	**1.6%**	**397 153**	**64.5%**	**370 711**	**101.8%**	**(97.4%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	703 941	615 372	150 978	21.4%	206 445	29.3%	29 977	4.9%	9 732	1.6%	397 153	64.5%	370 711	101.8%	(97.4%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**617 360**	**1 349 423**	**220 929**	**35.8%**	**224 354**	**36.3%**	**170 618**	**12.7%**	**36 879**	**2.8%**	**652 779**	**48.7%**	**103 748**	**78.6%**	**(64.5%)**
Property rates, penalties and collection charges	-	-	-		-		-		-		-		-		-
Service charges	34 159	34 159	759	2.2%	5 226	15.2%	5 161	15.1%	6 441	18.9%	15 681	46.0%	4 006	169.7%	1.9%
Other revenue	156 468	156 139	339	0.2%	1 455	0.9%	1 100	1%	2 142	1.4%	4 932	3.2%	4 159	17.3%	1 168.9%
Government - operating	409 733	409 733	154 191	37.6%	159 955	39.0%	87 243	21.4%	39 338	9.6%	286 666	70.0%	82 163	145.2%	339.8%
Government - capital	-	459 000	13 107		18 000		67 000	14.6%	-		98 107	21.4%	10 753	19.3%	(100.0%)
Interest	37 000	27 000	2 532	6.8%	2 718	7.4%	2 000	5.6%	1 948	5.2%	9 197	34.1%	4 667	129.1%	(58.3%)
Dividends															
Payments	**(432 932)**	**(457 332)**	**(99 315)**	**22.9%**	**(118 728)**	**27.4%**	**(143 488)**	**33.6%**	**(75 567)**	**17.7%**	**(437 098)**	**102.3%**	**(147 483)**	**169.5%**	**(48.7%)**
Suppliers and employees	(416 782)	(411 182)	(89 687)	22.7%	(109 445)	28.2%	(139 749)	34.5%	(70 597)	18.4%	(423 447)	103.0%	(137 488)	101.5%	(48.6%)

Finance charges	(1 146)	(1 146)	(528)	46.4%	-	-	(574)	45.1%	-	-	(1 642)	91.4%	-	57.2%	-	
Transfers and grants	(10 000)	(10 000)	-	-	(9 272)	81.8%	(3 029)	31.5%	-	-	(12 000)	83.2%	(10 000)	83.3%	(100.0%)	
Net Cash from/(used) Operating Activities	**194 428**	**913 051**	**121 714**	**66.8%**	**102 634**	**57.3%**	**27 120**	**3.8%**	**(38 708)**	**(4.2%)**	**215 770**	**23.6%**	**(43 745)**	**67.4%**	**(11.3%)**	
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	**8.3%**	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	8.3%	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease/increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	**(600 889)**	**(680 873)**	**(672 046)**	**78.6%**	**(191 405)**	**26.9%**	**(32 621)**	**5.3%**	**(115 687)**	**19.2%**	**(781 968)**	**138.1%**	**(26 247)**	**58.6%**	**340.8%**	
Capital assets	(600 889)	(680 873)	(672 046)	78.6%	(191 405)	26.9%	(32 621)	5.3%	(115 687)	19.2%	(781 968)	138.1%	(26 247)	58.6%	340.8%	
Net Cash from/(used) Investing Activities	**(600 889)**	**(680 873)**	**(672 046)**	**78.6%**	**(191 405)**	**26.9%**	**(32 621)**	**5.3%**	**(115 687)**	**19.2%**	**(781 968)**	**138.1%**	**(26 247)**	**58.6%**	**340.8%**	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	4.5%	-	
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**-**	
Net Increase/(Decrease) in cash held	**(416 461)**	**312 218**	**(350 332)**	**84.1%**	**(55 771)**	**13.4%**	**(5 501)**	**(1.8%)**	**(154 402)**	**(49.5%)**	**(566 199)**	**(181.3%)**	**(69 992)**	**31.5%**	**120.6%**	
Cash/cash equivalents at the year begin:	-	-	2 939	-	(347 728)	-	(483 599)	-	(483 599)	-	2 939	-	202 663	11.3%	(201.7%)	
Cash/cash equivalents at the year end:	(416 461)	312 218	(347 728)	83.5%	(403 599)	96.9%	(489 100)	(121.1%)	(562 595)	(180.3%)	(563 595)	(180.3%)	132 691	22.3%	(524.1%)	

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 898	1.6%	2 574	2.1%	1 691	1.7%	91 090	94.3%	96 902	87.9%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	222	1.5%	215	1.5%	212	1.6%	11 109	94.5%	11 848	10.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	9	19.4%	1	2.7%	1	2.7%	36	75.1%	47	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	145	27.7%	1 422	72.3%	1 966	1.8%	-	-	-	-
Total By Income Source	**1 831**	**1.7%**	**2 291**	**2.1%**	**2 449**	**2.2%**	**104 240**	**94.1%**	**110 916**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	166	1.0%	294	1.8%	212	1.1%	19 382	97.0%	19 988	18.0%	-	-	-	-
Commercial	667	1.6%	1 524	2.8%	958	1.8%	50 744	94.3%	60 177	54.3%	-	-	-	-
Households	998	2.3%	562	1.8%	1 281	4.2%	28 150	91.7%	30 947	27.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 831**	**1.7%**	**2 291**	**2.1%**	**2 449**	**2.2%**	**104 240**	**94.1%**	**110 916**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	11 661	31.4%	740	2.0%	211	.6%	24 519	66.0%	37 132	100.0%
Total	**11 661**	**31.4%**	**740**	**2.0%**	**211**	**.6%**	**24 519**	**66.0%**	**37 132**	**100.0%**

Contact Details

Municipal Manager	Mr ZAMULE SIMAUNDA	039-254 0000
Financial Manager	Mrs L Fuhad	039-254 0000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**6 746 247**	**6 071 537**	**1 708 205**	**25.3%**	**1 698 236**	**16.3%**	**1 357 689**	**22.4%**	**1 120 221**	**18.5%**	**5 264 452**	**87.0%**	**1 086 482**	**94.2%**	**11.1%**
Property rates	913 073	745 311	212 358	23.3%	94 646	7.1%	294 869	39.5%	210 516	28.2%	752 390	100.9%	226 457	99.9%	(7.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 411 023	2 270 718	672 159	27.9%	455 199	18.9%	446 681	19.7%	457 368	21.4%	2 064 276	90.9%	388 646	89.5%	20.4%
Service charges - water revenue	876 185	683 676	189 778	21.7%	142 838	16.3%	170 822	25.7%	142 466	21.5%	646 033	97.3%	76 600	86.2%	86.0%
Service charges - sanitation revenue	230 259	197 101	50 732	36.9%	12 928	5.6%	89 800	45.6%	89 416	44.9%	281 783	143.0%	53 660	98.7%	64.8%
Service charges - refuse revenue	93 106	89 446	32 810	36.5%	8 481	7.6%	36 411	40.7%	37 322	41.7%	116 024	129.7%	20 216	100.0%	84.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	33 266	33 266	5 210	15.6%	4 765	14.3%	5 204	15.6%	6 424	19.3%	21 603	64.9%	4 780	71.1%	34.4%
Interest earned - external investments	154 360	71 141	33 640	21.8%	31 161	20.2%	(32 037)	(45.0%)	10 287	14.5%	43 050	60.5%	49 687	99.8%	(79.3%)
Interest earned - outstanding debtors	161 337	155 087	49 880	30.9%	22 973	14.2%	49 462	31.9%	52 337	33.8%	172 652	111.3%	40 084	102.3%	16.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	72 397	71 391	1 683	2.3%	1 465	2.0%	1 206	1.7%	2 882	4.1%	7 236	10.2%	2 078	84.7%	38.2%
Licences and permits	1 053	1 010	257	25.4%	141	13.5%	152	14.9%	169	16.8%	827	82.0%	35	18.4%	210.4%
Agency services	7 105	6 508	1 197	16.8%	1 197	16.8%	1 197	18.4%	1 197	18.4%	4 788	73.6%	1 188	61.4%	0%
Transfers recognised - operational	614 233	621 149	249 955	40.7%	192 666	31.3%	149 163	23.6%	-	-	591 783	95.3%	-	95.3%	-
Other own revenue	1 180 302	1 126 530	163 384	14.0%	161 766	13.8%	133 844	15.2%	60 844	7.2%	579 838	51.2%	140 187	104.9%	(43.2%)
Gains on disposal of PPE	340	370	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**6 206 926**	**5 939 210**	**1 366 019**	**22.0%**	**1 431 668**	**23.1%**	**1 306 179**	**22.0%**	**1 520 349**	**25.6%**	**5 624 215**	**94.7%**	**1 482 628**	**93.4%**	**2.6%**
Employee related costs	1 711 501	1 543 016	344 700	20.1%	331 402	20.0%	436 027	28.3%	356 457	23.0%	1 517 935	98.4%	319 649	99.0%	21.9%
Remuneration of councillors	54 316	54 316	12 066	22.2%	12 636	23.3%	15 036	27.7%	12 963	24.0%	52 833	98.2%	14 716	98.4%	(11.7%)
Debt impairment	240 926	240 926	60 927	25.3%	60 927	25.3%	60 927	25.3%	60 927	25.3%	243 926	100.0%	53 666	100.0%	13.6%
Depreciation and asset impairment	327 384	491 877	29 152	5.3%	200 268	36.5%	155 210	31.4%	157 251	32.0%	491 877	100.0%	79 974	93.4%	96.6%
Finance charges	224 841	142 470	29 053	12.9%	53 395	23.7%	(32 348)	(22.7%)	34 397	24.4%	84 113	60.4%	56 680	80.8%	(39.4%)
Bulk purchases	1 728 414	1 728 414	522 784	30.2%	395 645	22.1%	388 336	22.5%	396 346	22.9%	1 683 890	97.4%	424 433	107.9%	(6.8%)
Other Materials	423 627	429 830	60 148	14.2%	130 481	30.8%	73 752	16.9%	110 974	26.4%	380 354	88.5%	108 187	76.3%	7.2%
Contracted services	401 567	422 443	73 215	18.2%	110 201	27.4%	80 623	19.7%	123 076	29.6%	387 923	89.7%	84 128	89.3%	38.5%
Transfers and grants	117 371	80 642	60 797	36.8%	(47 780)	(40.8%)	61 216	76.5%	63 533	81.9%	140 733	162.1%	30 878	79.2%	77.7%
Other expenditure	775 109	783 798	168 972	21.8%	179 970	23.1%	122 571	15.6%	166 494	21.2%	634 718	81.0%	284 139	87.2%	41.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**539 321**	**132 326**	**342 277**		**(33 433)**		**51 502**		**(400 128)**		**(39 763)**		**(471 536)**		
Transfers recognised - capital	764 926	860 866	-	-	-	-	-	-	-	-	-	-	65	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 287 325**	**984 193**	**342 277**		**(33 433)**		**51 502**		**(400 128)**		**(39 763)**		**(471 536)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 287 325**	**984 193**	**342 277**		**(33 433)**		**51 502**		**(400 128)**		**(39 763)**		**(471 536)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 287 325**	**984 193**	**342 277**		**(33 433)**		**51 502**		**(400 128)**		**(39 763)**		**(471 536)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 287 325**	**984 193**	**342 277**		**(33 433)**		**51 502**		**(400 128)**		**(39 763)**		**(471 536)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**1 783 891**	**1 851 179**	**242 482**	**13.5%**	**481 321**	**25.7%**	**354 949**	**19.2%**	**411 501**	**22.2%**	**1 470 253**	**79.4%**	**593 098**	**80.7%**	**(30.7%)**
National Government	754 934	854 563	104 570	13.9%	147 582	19.6%	164 912	19.3%	219 658	25.7%	636 721	74.5%	271 391	80.2%	(19.0%)
Provincial Government	-	2 559	160	-	-	-	-	-	-	-	160	6.1%	1 703	83.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**754 934**	**857 121**	**104 570**	**13.9%**	**147 582**	**19.6%**	**164 912**	**19.2%**	**219 658**	**25.6%**	**636 670**	**74.3%**	**273 094**	**80.3%**	**(19.6%)**
Borrowing	514 236	528 928	76 317	14.8%	103 578	20.1%	89 900	16.9%	78 158	14.8%	398 999	75.4%	133 685	81.3%	(41.5%)
Internally generated funds	504 678	444 110	60 397	12.0%	104 847	20.7%	90 534	21.7%	103 521	34.7%	421 300	94.9%	182 127	81.0%	(39.9%)
Public contributions and donations	30 043	20 953	1 199	5.2%	5 317	25.4%	9 599	21.9%	4 068	19.5%	15 184	72.1%	3 193	80.9%	(21.3%)
Capital Expenditure Standard Classification	**1 783 891**	**1 851 179**	**242 482**	**13.5%**	**481 321**	**25.7%**	**354 949**	**19.2%**	**411 501**	**22.2%**	**1 470 253**	**79.4%**	**593 098**	**80.7%**	**(30.7%)**
Governance and Administration	**141 141**	**141 141**	**11 176**	**8.7%**	**16 705**	**16.7%**	**11 748**	**16.6%**	**16 581**	**16.9%**	**416 611**	**77.9%**	**101 645**	**81.9%**	**51.9%**
Executive & Council	20 000	20 000	-	-	7 211	36.1%	7 228	36.1%	3 472	17.4%	17 911	89.6%	-	72.6%	(100.0%)
Budget & Treasury Office	5 600	5 600	24	4%	978	17.5%	628	11.2%	1 186	21.2%	2 816	50.3%	2 618	68.3%	(57.3%)
Corporate Services	115 541	115 541	11 152	10.0%	8 516	20.0%	10 494	12.9%	34 911	39.7%	83 167	77.3%	24 434	85.7%	17.6%
Community and Public Safety	**178 841**	**141 141**	**7 396**	**4.9%**	**41 071**	**10.9%**	**19 156**	**14.3%**	**18 116**	**11.9%**	**85 671**	**61.9%**	**74 714**	**69.1%**	**(51.9%)**
Community & Social Services	50 617	50 707	4 314	7.2%	4 762	8.6%	11 132	18.2%	9 662	16.2%	29 771	49.6%	12 296	62.8%	(19.8%)
Sport And Recreation	13 695	13 695	1 115	8.8%	4 796	32.7%	606	5.2%	2 136	20.8%	8 319	70.2%	5 426	82.9%	(57.4%)
Public Safety	11 884	8 934	580	4.8%	3 018	17.0%	1 379	15.4%	1 397	15.6%	5 404	60.7%	5 845	68.7%	(76.2%)
Housing	92 645	60 204	1 378	3.1%	31 047	61.6%	7 039	11.8%	4 544	7.2%	44 111	73.6%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	174	45.9%	(100.0%)
Economic and Environmental Services	**485 792**	**489 815**	**52 562**	**11.4%**	**93 513**	**20.1%**	**84 720**	**17.3%**	**101 948**	**20.8%**	**333 153**	**68.0%**	**135 965**	**66.7%**	**(25.0%)**
Planning and Development	164 742	159 466	3 978	2.5%	26 545	13.0%	11 101	7.0%	21 242	13.4%	62 865	37.9%	33 868	43.0%	(37.3%)
Road Transport	281 050	330 349	48 584	17.4%	67 648	24.1%	73 252	22.4%	80 686	24.4%	269 833	82.7%	99 081	82.6%	(19.6%)
Environmental Protection	-	3 000	100	-	1 320	-	367	8.3%	017	13.3%	2 803	71.0%	2 016	59.0%	(69.2%)
Trading Services	**1 031 356**	**1 069 319**	**169 667**	**16.1%**	**288 432**	**27.2%**	**239 543**	**21.2%**	**291 666**	**23.5%**	**934 325**	**87.4%**	**469 866**	**87.1%**	**(37.2%)**
Electricity	305 307	246 133	24 742	7.8%	80 596	26.6%	46 004	18.5%	86 808	32.1%	238 040	97.0%	137 124	97.0%	(36.7%)
Water	262 563	311 633	19 058	7.5%	89 671	27.3%	57 646	18.5%	80 189	25.8%	236 464	72.8%	124 682	77.3%	(35.7%)
Waste Water Management	456 107	499 363	124 462	27.3%	134 222	29.4%	116 288	23.9%	82 034	16.5%	460 327	92.2%	134 124	89.6%	(38.7%)
Waste Management	14 800	12 800	1 365	9.3%	2 334	15.8%	1 602	12.9%	2 702	21.5%	8 144	63.6%	3 551	76.7%	(49.0%)
Other	**736**	**2 750**	**-**	**-**	**-**	**-**	**-**	**-**	**240**	**9.0%**	**240**	**9.0%**	**65**	**99.2%**	**262.0%**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**6 860 892**	**6 860 892**	**1 736 926**	**25.3%**	**1 793 100**	**26.1%**	**1 552 403**	**22.6%**	**1 218 797**	**17.8%**	**6 301 225**	**91.8%**	**1 164 371**	**102.7%**	**2.9%**
Property rates, penalties and collection charges	817 200	817 200	121 609	14.9%	325 472	39.8%	263 607	32.3%	309 042	37.8%	1 019 930	124.8%	200 616	116.6%	54.0%
Service charges	3 997 694	3 997 694	881 700	22.1%	677 796	16.9%	660 392	16.5%	797 916	20.0%	3 017 804	87.8%	666 617	165.7%	(19.9%)
Other revenue	501 118	501 118	110 101	12.3%	330 238	36.7%	238 282	24.0%	139 317	14.0%	858 243	80.1%	74 275	91.3%	71.5%
Government - operating	913 233	913 233	221 144	45.8%	299 336	62.1%	158 461	25.4%	-	-	611 605	99.6%	579	114.3%	(100.0%)
Government - capital	1 010 000	1 010 000	212 888	21.1%	129 346	12.8%	132 452	16.1%	-	-	474 686	70.0%	-	0.0%	-
Interest	320 400	320 400	13 396	4.2%	21 545	6.7%	19 452	6.1%	16 662	5.1%	67 607	33.9%	12 869	35.5%	29.5%
Dividends															
Payments	**(5 686 193)**	**(5 686 193)**	**(1 466 778)**	**25.8%**	**(1 232 145)**	**26.6%**	**(1 102 445)**	**23.2%**	**(1 105 933)**	**21.7%**	**(5 107 299)**	**100.3%**	**(1 219 238)**	**97.8%**	**(9.3%)**
Suppliers and employees	(4 961 808)	(4 961 808)	(1 460 460)	30.3%	(1 222 726)	27.3%	(917 659)	19.0%	(659 346)	19.8%	(4 660 197)	96.2%	(1 173 824)	97.8%	(19.2%)

Finance charges	(266 371)	(266 371)	(5 987)	2.3%	(27 602)	10.4%	(208 720)	102.1%	(117 921)	57.4%	(348 673)	170.6%	(10 825)	51.15	644.8%
Transfers and grants	40 016	40 016	1 211	2.8%	0	0.0%	55 463	138.5%	(39 627)	99.0%	80 429	188.6%	(39 451)	394.2%	(3.3%)
Net Cash from/(used) Operating Activities	**1 770 697**	**1 770 697**	**270 149**	**15.3%**	**440 935**	**24.9%**	**369 957**	**20.9%**	**112 503**	**6.4%**	**1 193 537**	**67.4%**	**(34 837)**	**129.4%**	**(422.3%)**
Cash Flow from Investing Activities															
Receipts	**540**	**540**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	540	540	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 588 260)**	**(1 588 260)**	**(382 440)**	**24.1%**	**(458 186)**	**28.9%**	**(399 659)**	**25.1%**	**(324 546)**	**20.4%**	**(1 556 833)**	**98.0%**	**(579 792)**	**107.1%**	**(44.0%)**
Capital assets	(1 588 800)	(1 588 260)	(382 440)	24.1%	(458 186)	28.9%	(399 659)	25.1%	(324 546)	20.4%	(1 556 833)	98.0%	(579 792)	107.1%	(44.0%)
Net Cash from/(used) Investing Activities	**(1 587 741)**	**(1 587 741)**	**(382 440)**	**24.2%**	**(458 186)**	**28.4%**	**(399 659)**	**25.1%**	**(324 546)**	**20.4%**	**(1 556 833)**	**98.1%**	**(579 792)**	**107.2%**	**(44.8%)**
Cash Flow from Financing Activities															
Receipts	**179 088**	**179 088**	**588**	**.3%**	**488**	**.3%**	**173 411**	**96.9%**	**447**	**.2%**	**174 936**	**97.7%**	**269 758**	**89.3%**	**(99.8%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	173 000	173 000	-	-	-	-	173 000	100.0%	-	-	173 000	100.0%	269 233	89.2%	(100.0%)
Increase (decrease) in consumer deposits	6 000	6 000	588	9.8%	488	8.2%	411	6.8%	447	7.5%	1 936	32.2%	525	54.4%	(19.6%)
Payments	**(131 136)**	**(131 136)**	**(1 914)**	**1.5%**	**(15 720)**	**12.0%**	**(3 077)**	**2.4%**	**(11 588)**	**8.7%**	**(31 591)**	**24.1%**	**(50 013)**	**158.7%**	**(37.3%)**
Repayment of borrowing	(131 136)	(131 136)	(1 914)	1.5%	(15 720)	12.0%	(3 077)	2.4%	(11 588)	8.7%	(31 591)	24.1%	(50 013)	158.7%	(37.3%)
Net Cash from/(used) Financing Activities	**47 864**	**47 864**	**(1 325)**	**(2.8%)**	**(15 232)**	**(31.8%)**	**171 334**	**358.0%**	**(10 935)**	**(22.8%)**	**143 345**	**300.5%**	**193 745**	**87.2%**	**(195.8%)**
Net Increase/(Decrease) in cash held	**230 821**	**230 821**	**(114 616)**	**(49.7%)**	**(34 443)**	**(14.9%)**	**142 632**	**61.8%**	**(222 012)**	**(96.2%)**	**(219 952)**	**(94.9%)**	**(423 934)**	**(40.0%)**	**(47.7%)**
Cash/cash equivalents at the year begin:	668 333	449 512	676 264	150.5%	391 675	135.0%	537 032	119.5%	679 664	151.3%	679 264	150.5%	1 102 528	160.3%	(39.5%)
Cash/cash equivalents at the year end:	**899 155**	**680 333**	**561 675**	**82.6%**	**537 232**	**79.0%**	**679 664**	**100.0%**	**457 232**	**67.2%**	**457 232**	**67.2%**	**678 594**	**126.7%**	**(32.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	67 866	6.1%	47 314	3.9%	41 478	3.4%	1 089 706	87.6%	1 241 366	35.7%	-	-	1 120 039	91.0%
Receivables from Exchange Transactions - Electricity	162 617	27.9%	30 348	5.1%	25 282	4.2%	374 220	62.7%	596 470	17.1%	-	-	330 668	55.4%
Receivables from Non-exchange Transactions - Prop	54 525	8.0%	31 527	4.5%	26 196	3.7%	591 554	83.8%	705 624	20.3%	196 397	27.8%	410 604	58.2%
Receivables from Exchange Transactions - Waste Wat	19 025	6.6%	11 331	3.9%	9 637	3.4%	248 020	86.2%	287 999	8.3%	-	-	240 642	84.5%
Receivables from Exchange Transactions - Waste Ma	8 121	5.2%	3 732	2.4%	3 198	2.0%	110 525	90.4%	123 567	3.6%	-	-	116 745	94.5%
Receivables from Exchange Transactions - Property R	367	.7%	472	.9%	447	.8%	53 822	97.7%	55 110	1.6%	-	-	53 054	102.5%
Interest on Arrear Debtor Accounts	17 919	4.2%	17 298	4.0%	16 298	3.8%	378 748	88.0%	430 262	12.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 306	11.7%	1 993	4.8%	2 129	4.3%	31 300	77.1%	49 661	1.2%	-	-	1 993	4.8%
Total By Income Source	**334 345**	**9.6%**	**143 895**	**4.1%**	**124 696**	**3.6%**	**2 875 775**	**82.7%**	**3 478 709**	**100.0%**	**196 397**	**5.6%**	**2 194 987**	**63.0%**
Debtors Age Analysis By Customer Group														
Organs of State	37 842	11.7%	27 411	8.7%	23 360	7.1%	239 653	73.6%	318 788	9.1%	-	-	-	-
Commercial	166 402	19.8%	44 022	4.7%	34 867	3.7%	675 036	71.8%	940 427	27.0%	-	-	-	-
Households	113 826	5.4%	72 432	3.4%	67 468	3.2%	1 970 799	88.7%	2 221 515	63.9%	196 397	8.8%	2 194 987	98.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**334 345**	**9.6%**	**143 895**	**4.1%**	**124 696**	**3.6%**	**2 875 775**	**82.7%**	**3 478 709**	**100.0%**	**196 397**	**5.6%**	**2 194 987**	**63.0%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	192 148	100.0%	-	-	-	-	-	-	192 148	23.6%
Bulk Water	37 348	39.6%	39 425	40.9%	19 713	20.5%	-	-	96 486	11.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	33 977	100.0%	-	-	-	-	-	-	33 977	4.2%
Loan repayments	51 923	100.0%	-	-	-	-	-	-	51 923	6.4%
Trade Creditors	82 001	66.0%	21 454	15.2%	10 120	7.2%	24 043	17.1%	140 618	17.2%
Auditor-General	828	100.0%	-	-	-	-	-	-	828	0%
Other	298 874	100.0%	-	-	-	-	-	-	298 874	36.6%
Total	**701 098**	**85.9%**	**60 929**	**7.3%**	**29 833**	**3.7%**	**24 043**	**2.9%**	**815 735**	**100.0%**

Contact Details

Municipal Manager	Ms S M Madibaka	051 400 6621
Financial Manager	Mr E M Nchabiti	051 400 6605

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**132 837**	**115 546**	**36 826**	**27.7%**	**30 539**	**23.0%**	**27 600**	**24.2%**	**15 016**	**13.0%**	**110 331**	**95.5%**	**11 678**	**52.7%**	**28.6%**
Property rates	15 946	14 836	3 426	22.8%	3 788	23.8%	3 609	24.3%	3 113	21.0%	14 143	95.3%	3 015	99.9%	3.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 991	17 222	4 622	18.1%	3 445	13.5%	4 618	26.4%	4 316	24.6%	17 001	97.0%	1 696	26.5%	154.5%
Service charges - water revenue	8 413	7 824	1 846	21.9%	1 791	20.9%	2 006	22.0%	2 663	29.6%	8 111	103.7%	2 008	91.7%	(4.8%)
Service charges - sanitation revenue	7 780	8 008	2 216	28.7%	2 363	30.4%	2 364	27.6%	2 376	27.8%	9 413	118.0%	2 217	120.3%	7.2%
Service charges - refuse revenue	7 945	8 143	2 168	26.8%	2 222	28.0%	2 223	27.3%	2 223	27.3%	8 836	108.5%	2 076	112.4%	6.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	478	478	65	13.6%	56	11.8%	69	13.9%	279	58.4%	467	97.7%	70	59.4%	298.9%
Interest earned - external investments	3 710	878	516	14.0%	300	8.1%	64	7.2%	-	-	882	100.4%	503	63.8%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	53	53	-	-	-	-	2	4.4%	-	-	2	4.4%	-	-	-
Licences and permits	6	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 014	53 016	21 673	40.9%	16 556	31.0%	12 446	23.2%	-	-	50 774	94.8%	-	29.7%	-
Other own revenue	9 891	3 700	-	-	-	-	53	1.4%	765	18.9%	766	20.0%	-	5.4%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**132 836**	**115 546**	**22 350**	**16.9%**	**21 781**	**16.4%**	**20 639**	**17.9%**	**23 542**	**20.4%**	**88 311**	**76.4%**	**20 780**	**66.7%**	**13.2%**
Employee related costs	49 967	41 941	9 738	22.9%	10 204	20.1%	10 901	26.0%	10 510	25.1%	41 343	98.6%	9 648	102.2%	10.1%
Remuneration of councillors	3 356	3 378	797	24.4%	796	24.6%	609	27.5%	850	25.2%	3 319	100.0%	921	89.6%	(7.3%)
Debt impairment	5 678	5 678	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 000	19 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	38	76.8%	38	76.8%	-	7%	(100.0%)
Bulk purchases	27 862	24 792	6 008	21.6%	4 911	17.6%	4 928	19.9%	8 249	33.3%	24 096	97.2%	5 087	86.3%	47.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	1 426	-	(100.0%)
Contracted services	1 000	2 290	1 797	170.7%	500	50.0%	114	5.0%	1 180	51.6%	3 513	153.1%	1 031	171.7%	14.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	25 041	18 418	4 110	11.7%	5 360	15.2%	3 702	20.4%	2 704	14.7%	15 843	86.0%	2 291	43.4%	18.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**200**	**(0)**	**14 476**		**8 758**		**7 312**		**(8 526)**		**22 020**		**(9 102)**		
Transfers recognised - capital	-	10 645	3 898	-	3 152	-	5 826	31.8%	-	-	10 876	91.1%	-	13.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	66 867	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**67 067**	**10 645**	**20 375**		**13 911**		**13 238**		**(8 526)**		**32 896**		**(9 102)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**67 067**	**10 645**	**20 375**		**13 911**		**13 238**		**(8 526)**		**32 896**		**(9 102)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**67 067**	**10 645**	**20 375**		**13 911**		**13 238**		**(8 526)**		**32 896**		**(9 102)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**67 067**	**10 645**	**20 375**		**13 911**		**13 238**		**(8 526)**		**32 896**		**(9 102)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**66 067**	**22 219**	**1 990**	**3.0%**	**7 287**	**10.9%**	**3 126**	**14.1%**	**3 550**	**16.0%**	**15 954**	**71.8%**	**9 458**	**54.0%**	**(62.5%)**
National Government	62 497	18 645	1 124	1.8%	6 564	10.5%	2 953	16.1%	2 452	13.2%	13 134	70.4%	7 074	43.4%	(65.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**62 497**	**18 645**	**1 124**	**1.8%**	**6 564**	**10.5%**	**2 953**	**16.1%**	**2 452**	**13.2%**	**13 134**	**70.4%**	**7 074**	**43.4%**	**(65.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 310	3 574	866	20.1%	723	16.8%	133	3.7%	1 098	30.7%	2 820	78.9%	2 383	133.5%	(53.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**66 067**	**22 219**	**1 990**	**3.0%**	**7 287**	**10.9%**	**3 126**	**14.1%**	**3 550**	**16.0%**	**15 954**	**71.8%**	**9 458**	**54.0%**	**(62.5%)**
Governance and Administration	**438**	**438**	**864**	**197.3%**	**450**	**103.4%**	**69**	**15.4%**	**1 648**	**376.9%**	**3 464**	**791.1%**	**964**	**361.4%**	**9.9%**
Executive & Council	164	122	12	5.8%	14	7.6%	3	6.4%	23	18.2%	54	43.7%	4	15.6%	415.4%
Budget & Treasury Office	165	30	850	506.3%	677	403.1%	66	110.2%	1 626	2707.5%	3 412	5,220.9%	957	558.4%	9.8%
Corporate Services	247	247	-	-	-	-	-	-	-	-	-	-	23	92.8%	(100.0%)
Community and Public Safety	**1 107**	**2 945**	**165**	**4.9%**	**91**	**1.8%**	**31**	**5%**	**41**	**4%**	**329**	**11.4%**	**1 757**	**71.9%**	**(98.3%)**
Community & Social Services	692	330	4	0%	-	-	20	7.7%	13	4.1%	43	13.1%	-	-	(100.0%)
Sport And Recreation	2 415	2 462	186	7.8%	60	2.6%	-	-	-	-	262	11.2%	1 782	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 049**	**493**	**-**	**-**	**-**	**-**	**824**	**167.1%**	**317**	**63.4%**	**1 140**	**208.5%**	**3 249**	**92.9%**	**(90.3%)**
Planning and Development	100	52	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	888	488	-	-	-	-	824	170.2%	317	60.4%	1 140	236.6%	3 249	93.2%	(90.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**62 046**	**19 491**	**936**	**1.5%**	**6 502**	**10.5%**	**2 213**	**12.8%**	**2 172**	**11.7%**	**11 823**	**63.9%**	**3 453**	**32.0%**	**(37.1%)**
Electricity	3 400	6 000	236	6.7%	2 748	80.8%	366	6.8%	290	5.7%	3 740	62.1%	1 465	100.0%	(77.0%)
Water	600	600	-	-	23	3.8%	43	7.2%	51	11.2%	67	11.2%	15	3.3%	(100.0%)
Waste Water Management	52 461	11 027	679	1.3%	3 731	7.1%	1 774	16.4%	1 831	15.9%	8 016	69.0%	1 783	43.3%	2.7%
Waste Management	3 583	344	-	-	-	-	-	-	-	-	-	-	190	29.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**175 471**	**134 685**	**38 346**	**21.9%**	**30 596**	**17.4%**	**30 211**	**22.4%**	**9 329**	**6.9%**	**108 392**	**80.5%**	**15 088**	**52.4%**	**(38.2%)**
Property rates, penalties and collection charges	13 554	14 835	1 995	14.7%	2 659	19.6%	3 173	21.4%	2 167	14.6%	9 990	67.3%	2 680	16.2%	(19.3%)
Service charges	32 669	43 958	4 191	19.8%	5 497	16.8%	6 997	16.2%	6 449	15.3%	24 944	39.2%	11 218	61.3%	(42.6%)
Other revenue	10 224	4 254	249	2.4%	352	3.4%	1 152	29.5%	718	16.9%	2 444	57.7%	405	52.4%	52.4%
Government - operating	52 514	53 514	23 673	44.8%	16 556	31.5%	13 046	24.4%	-	-	53 514	100.0%		97.3%	
Government - capital	63 510	16 574	7 438	11.7%	5 532	8.7%	5 839	35.2%	-	-	18 810	113.5%		97.3%	
Interest	2 800	2 547	148	5.3%	332	11.9%	54	2.1%	-	-	535	16.7%	674	19.9%	(100.0%)
Dividends	0														
Payments	**(159 585)**	**(93 669)**	**(22 350)**	**14.0%**	**(21 745)**	**13.6%**	**(20 616)**	**22.7%**	**(23 543)**	**25.9%**	**(88 253)**	**97.1%**	**(20 788)**	**89.8%**	**13.2%**
Suppliers and employees	(150 401)	(90 619)	(22 342)	21.3%	(21 734)	20.8%	(20 591)	22.7%	(23 458)	25.8%	(88 116)	97.0%	(20 788)	120.8%	12.9%

Finance charges	(21 677)	(32)	(8)		(21)	1%	(24)	469%	(66)	167.7%	(107)	274.6%	(4)	70	2 005.0%
Transfers and grants	(52 467)	-	-		-		-		-		-		-	-	
Net Cash from/(used) Operating Activities	**15 595**	**43 919**	**15 996**	**100.6%**	**8 761**	**55.1%**	**9 593**	**21.9%**	**(14 212)**	**(22.4%)**	**20 139**	**46.0%**	**(3 691)**	**17.9%**	**145.7%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(66 637)**	**(10 645)**	**(1 998)**	**3.0%**	**(7 287)**	**10.9%**	**(3 126)**	**10.8%**	**(3 558)**	**19.0%**	**(15 956)**	**85.8%**	**(9 458)**	**54.0%**	**(62.3%)**
Capital assets	(66 637)	(10 645)	(1 998)	3.0%	(7 287)	10.9%	(3 126)	10.8%	(3 558)	19.0%	(15 956)	85.8%	(9 458)	54.0%	(62.3%)
Net Cash from/(used) Investing Activities	**(66 637)**	**(10 645)**	**(1 998)**	**3.0%**	**(7 287)**	**10.9%**	**(3 126)**	**10.8%**	**(3 558)**	**19.0%**	**(15 956)**	**85.8%**	**(9 458)**	**32.9%**	**(62.3%)**
Cash Flow from Financing Activities															
Receipts	**(713)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(713)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(713)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(51 415)**	**23 174**	**14 008**	**(27.2%)**	**1 473**	**(2.9%)**	**6 468**	**25.7%**	**(17 763)**	**(30.6%)**	**4 185**	**10.8%**	**(13 148)**	**(8.1%)**	**17.3%**
Cash/cash equivalents at the year begin:	13 482	10 846	3 078	19.4%	17 085	101.5%	18 558	116.7%	20 027	107.4%	3 819	19.4%	34 563	860.3%	(17.4%)
Cash/cash equivalents at the year end:	(37 933)	41 618	17 085	(49.1%)	18 558	(50.3%)	25 027	69.9%	7 264	17.7%	7 994	17.7%	13 134	46.3%	(53.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	802	2.3%	645	2.1%	470	2.2%	18 084	90.3%	20 078	33.2%	-	-	-	-
Trade and Other Receivables from Exchange Transac	264	0.7%	216	0.8%	109	3.6%	3 222	84.2%	3 811	4.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prope	765	3.2%	747	3.1%	648	3.0%	21 842	90.2%	24 217	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	714	3.3%	680	3.1%	646	3.0%	19 687	90.6%	21 727	23.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	661	3.1%	639	3.0%	623	2.9%	19 208	90.9%	21 129	22.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	201	20.4%	17	1.4%	16	1.3%	960	77.0%	1 246	1.3%	-	-	-	-
Total By Income Source	**3 306**	**3.6%**	**2 942**	**3.2%**	**2 507**	**3.2%**	**83 512**	**90.1%**	**92 732**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	164	23.9%	41	6.0%	35	5.1%	447	65.0%	688	7%	-	-	-	-
Commercial	728	4.2%	447	2.6%	521	3.2%	14 387	89.9%	16 081	17.3%	-	-	-	-
Households	2 464	3.3%	2 454	3.2%	2 371	3.1%	68 678	90.4%	75 962	81.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 356**	**3.6%**	**2 942**	**3.2%**	**2 927**	**3.2%**	**83 512**	**90.1%**	**92 732**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 629	34.0%	8 724	30.8%	9 497	33.5%	474	1.7%	28 323	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**9 629**	**34.0%**	**8 724**	**30.8%**	**9 497**	**33.5%**	**474**	**1.7%**	**28 323**	**100.0%**

Contact Details

Municipal Manager	Mr Zolile Manjiya	063 200 9200
Financial Manager	Mr Zolile Manjiya	063 200 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**231 786**	**248 169**	**53 297**	**23.0%**	**72 885**	**31.4%**	**16 766**	**6.8%**	**16 256**	**6.6%**	**159 203**	**64.2%**	**18 277**	**70.5%**	**(11.1%)**
Property rates	19 068	20 256	3 945	20.3%	5 797	29.6%	1 079	5.3%	(339)	(1.6%)	10 482	51.7%	5 275	109.8%	(106.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	64 318	64 318	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	23 627	29 216	5 825	24.6%	6 240	26.4%	2 664	9.8%	5 033	17.2%	19 848	68.0%	6 767	153.7%	(25.6%)
Service charges - sanitation revenue	13 842	12 807	2 231	25.8%	3 168	23.1%	5 257	41.1%	4 268	33.3%	15 915	124.3%	3 593	99.7%	84.2%
Service charges - refuse revenue	8 196	9 264	2 338	25.3%	2 356	34.6%	3 818	41.1%	3 868	33.3%	11 529	124.5%	1 925	97.4%	93.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 135	1 135	-	-	-	-	217	19.2%	169	9.4%	333	29.9%	-	-	(100.0%)
Interest earned - external investments	603	897	-	-	-	-	201	22.7%	101	11.3%	302	34.0%	-	-	(100.0%)
Interest earned - outstanding debtors	4 086	7 741	-	-	-	-	2 162	41.1%	1 581	20.6%	4 713	61.7%	1 041	-	3.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	121	80	-	-	-	-	63	78.6%	31	38.3%	94	117.9%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	82 263	82 263	37 974	46.2%	52 259	67.1%	-	-	-	-	93 083	113.2%	-	100.2%	-
Other own revenue	23 714	20 064	94	4%	109	1%	90	3%	2 382	7.9%	2 743	9.1%	146	3.3%	1 346.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**318 937**	**340 752**	**39 940**	**12.5%**	**28 297**	**8.9%**	**56 564**	**16.2%**	**51 705**	**14.8%**	**176 506**	**50.8%**	**37 055**	**55.3%**	**39.5%**
Employee related costs	85 481	82 182	17 927	20.9%	19 233	22.5%	41 378	48.6%	32 578	38.2%	111 054	130.4%	23 370	115.7%	39.4%
Remuneration of councillors	4 000	4 000	1 135	28.4%	1 135	28.4%	1 640	41.1%	1 270	31.7%	5 184	129.1%	1 135	100.8%	12.9%
Debt impairment	26 335	26 002	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	68 312	72 679	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	2 189	-	1 986	-	4 174	-	2 284	-	(100.0%)
Bulk purchases	69 000	69 000	1 871	2.7%	1 335	1.9%	7 140	10.3%	8 762	12.7%	19 099	27.6%	9 986	67.2%	(12.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	336	-	168	-	504	-	-	-	(100.0%)
Transfers and grants	23 419	23 419	-	-	-	-	1 092	4.5%	1 091	4.7%	2 183	9.2%	-	-	(100.0%)
Other expenditure	40 811	63 171	19 018	46.6%	6 575	16.1%	2 918	5.1%	6 746	12.2%	32 149	63.7%	2 048	43.1%	162.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(87 150)**	**(100 643)**	**13 457**		**44 588**		**(39 797)**		**(35 448)**		**(17 293)**		**(18 778)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(87 150)**	**(100 643)**	**13 457**		**44 588**		**(39 797)**		**(35 448)**		**(17 293)**		**(18 778)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(87 150)**	**(100 643)**	**13 457**		**44 588**		**(39 797)**		**(35 448)**		**(17 293)**		**(18 778)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(87 150)**	**(100 643)**	**13 457**		**44 588**		**(39 797)**		**(35 448)**		**(17 293)**		**(18 778)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(87 150)**	**(100 643)**	**13 457**		**44 588**		**(39 797)**		**(35 448)**		**(17 293)**		**(18 778)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**56 714**	**45 701**	**1 770**	**3.1%**	**2 117**	**3.7%**	**4 134**	**9.0%**	**6 402**	**14.0%**	**14 423**	**31.6%**	**7 698**	**79.4%**	**(16.8%)**
National Government	54 964	44 701	1 770	3.2%	2 117	3.8%	4 134	9.2%	6 402	14.3%	14 423	32.3%	7 698	84.5%	(16.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**54 964**	**44 701**	**1 770**	**3.2%**	**2 117**	**3.9%**	**4 134**	**9.2%**	**6 402**	**14.3%**	**14 423**	**32.3%**	**7 698**	**84.3%**	**(16.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 750	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**56 714**	**45 701**	**1 770**	**3.1%**	**2 117**	**3.7%**	**4 134**	**9.0%**	**6 402**	**14.0%**	**14 423**	**31.6%**	**7 698**	**79.4%**	**(16.8%)**
Governance and Administration	-	714	347	-	168	-	116	16.4%	-	-	631	76.4%	-	9.9%	-
Executive & Council	-	714	347	-	168	-	116	16.4%	-	-	631	76.4%	-	9.9%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 947	4 947	395	8.0%	168	3.4%	393	8.0%	272	5.4%	880	39.7%	3 674	-	(92.6%)
Community & Social Services	1 753	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 247	3 247	289	8.9%	168	5.2%	280	8.6%	272	8.4%	880	27.1%	2 674	-	(89.8%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	393	393	-	-	635	161.6%	-	-	-	-	635	161.6%	165	315.7%	(100.0%)
Planning and Development	-	-	-	-	112	-	-	-	-	-	112	-	165	-	(100.0%)
Road Transport	393	393	-	-	523	133.0%	-	-	-	-	523	133.0%	-	301.6%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	50 598	40 327	1 354	2.6%	1 208	2.4%	3 707	9.2%	6 130	15.2%	12 347	30.6%	4 859	57.1%	26.2%
Electricity	7 566	7 566	-	-	-	-	3 012	42.0%	5 154	68.1%	8 166	87.3%	1 606	-	73.4%
Water	33 012	23 012	-	-	-	-	-	-	-	-	-	-	-	47.9%	-
Waste Water Management	2 901	3 901	1 354	36.6%	190	6.2%	52	1.5%	749	21.6%	2 346	64.2%	1 455	458.2%	(48.5%)
Waste Management	7 011	5 748	-	-	1 018	14.5%	642	9.5%	2 227	33.7%	3 935	68.2%	1 800	42.4%	423%
Other	**734**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**266 536**	**292 684**	**58 421**	**21.9%**	**9 985**	**3.4%**	**8 928**	**3.1%**	**5 320**	**1.8%**	**81 734**	**27.9%**	**6 038**	**55.6%**	**(11.9%)**
Property rates, penalties and collection charges	19 598	20 293	2 649	13.5%	2 308	11.8%	1 170	5.8%	1 902	9.4%	8 034	39.6%	2 391	7.7%	(20.4%)
Service charges	99 764	160 606	3 322	3.3%	4 168	4.1%	3 266	2.0%	3 356	2.1%	14 076	13.2%	3 584	-	(6.3%)
Other revenue	4 545	20 564	79	1.7%	632	4.2%	4 452	14.6%	62	0.3%	5 222	17.4%	66	66.8%	(6.8%)
Government - operating	82 263	82 263	33 739	40.4%	521	0.6%	-	-	-	-	36 260	44.1%	-	99.8%	-
Government - capital	54 864	49 538	18 441	37.2%	1 356	2.7%	-	-	-	-	18 140	39.7%	-	94.8%	-
Interest		4 420			-	-	-	-	-	-	-	-	-	-	-
Dividends		100			-	-	-	-	-	-	-	-	-	-	-
Payments	**(309 538)**	**(327 159)**	**(37 641)**	**16.0%**	**(39 760)**	**14.2%**	**(37 363)**	**11.5%**	**(36 971)**	**11.4%**	**(121 766)**	**51.3%**	**(33 587)**	**47.5%**	**(34.2%)**
Suppliers and employees	(309 538)	(312 738)	(37 641)	16.0%	(39 760)	14.2%	(37 363)	12.8%	(36 971)	12.4%	(121 766)	56.9%	(32 687)	47.5%	(34.2%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(53 418)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 598**	**53 529**	**20 780**	**-36.3%**	**(29 726)**	**-254.6%**	**(10 373)**	**-23.7%**	**(21 659)**	**-220.8%**	**(39 973)**	**-72.9%**	**(29 548)**	**1 947.5%**	**-26.7%**	
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(54 994)**	**(45 791)**	**(1 682)**	**3.8%**	**(1 678)**	**3.4%**	**-**	**-**	**-**	**-**	**(3 548)**	**7.7%**	**-**	**-**	**-**	
Capital assets	(54 994)	(45 791)	(1 682)	3.8%	(1 678)	3.4%	-	-	-	-	(3 548)	7.7%	-	-	-	
Net Cash from/(used) Investing Activities	**(54 994)**	**(45 791)**	**(1 682)**	**3.8%**	**(1 678)**	**3.4%**	**-**	**-**	**-**	**-**	**(3 548)**	**7.7%**	**-**	**-**	**-**	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Net Increase/(Decrease) in cash held	**2 634**	**9 828**	**19 118**	**946.1%**	**(32 698)**	**(1 111.8%)**	**(10 373)**	**(187.2%)**	**(21 659)**	**(220.3%)**	**(43 513)**	**(442.7%)**	**(29 548)**	**1 947.5%**	**(26.7%)**	
Cash/cash equivalents at the year begin:	1 053	-	-	-	19 118	1 915.0%	(3 580)	-	(21 840)	-	-	-	(43 388)	-	(143.7%)	
Cash/cash equivalents at the year end:	3 687	9 828	19 118	616.4%	(3 488)	(118.8%)	(21 840)	(222.3%)	(43 513)	(442.7%)	(43 513)	(442.7%)	(72 936)	1 947.5%	(312.2%)	

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/a Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 824	4.0%	3 014	3.0%	4 133	4.0%	52 874	93.0%	63 344	44.1%	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	129	9%	97	6%	97	6%	15 388	97.9%	15 721	11.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	867	2.8%	968	2.8%	552	1.6%	31 987	92.8%	34 480	24.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	706	3.1%	700	3.0%	407	1.8%	22 624	92.3%	24 730	17.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	33	9%	33	9%	37	10%	3 629	97.3%	3 732	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	2%	3	2%	3	2%	1 018	99.4%	1 026	1.1%	-	-	-	-
Total By Income Source	**4 728**	**3.3%**	**5 364**	**3.7%**	**5 228**	**3.6%**	**129 211**	**89.3%**	**143 530**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	493	6.6%	418	5.7%	404	5.5%	6 662	81.9%	7 980	5.1%	-	-	-	-
Commercial	468	6.1%	350	4.5%	486	6.4%	6 357	83.0%	7 645	5.3%	-	-	-	-
Households	3 763	2.9%	4 442	3.4%	4 341	3.4%	115 833	90.1%	128 502	89.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 728**	**3.3%**	**5 364**	**3.7%**	**5 228**	**3.6%**	**129 211**	**89.3%**	**143 530**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	8 271	6.6%	-	-	-	-	130 599	93.4%	139 869	76.2%
PAYE deductions	-	-	-	-	-	-	4 668	100.0%	4 668	2.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 394	6.3%	1 396	6.3%	1 396	6.3%	18 033	81.2%	22 222	12.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	3 282	100.0%	3 282	1.8%
Other	853	6.4%	-	-	-	-	12 462	93.6%	13 315	7.3%
Total	**11 519**	**6.3%**	**1 396**	**.8%**	**1 396**	**.8%**	**169 336**	**92.2%**	**183 647**	**100.0%**

Contact Details

Municipal Manager	Ms LY Mokebane	051 713 9232
Financial Manager	Mr Phaholo Mokhoe	051 713 9245

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**152 346**	**151 434**	**37 775**	**24.8%**	**22 871**	**14.9%**	**39 006**	**19.1%**	**14 613**	**9.6%**	**104 165**	**68.8%**	**5 288**	**57.8%**	**176.3%**
Property rates	11 827	9 752	1 631	16.9%	3 386	29.1%	3 602	30.7%	-	-	8 618	81.9%	13	38.8%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	32 420	32 420	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	10 869	10 869	2 662	33.4%	3 367	30.9%	5 004	51.0%	5 112	46.9%	17 661	162.5%	553	44.7%	438.2%
Service charges - sanitation revenue	10 832	10 832	2 426	22.4%	2 445	22.6%	2 454	22.7%	1 737	16.0%	9 063	83.7%	2 098	100.7%	(21.0%)
Service charges - refuse revenue	6 705	6 705	1 502	22.4%	1 502	22.4%	1 504	22.5%	1 504	22.5%	6 013	89.7%	1 410	96.3%	10.1%
Service charges - other	238	238	-	-	-	-	-	-	68	28.6%	68	28.6%	-	-	(100.0%)
Rental of facilities and equipment	663	804	214	32.3%	244	43.9%	291	36.1%	244	30.3%	1 032	128.3%	286	187.4%	(17.4%)
Interest earned - external investments	3	80	31	925.7%	18	2440.0%	27	31.3%	19	23.5%	96	111.2%	3	1 217.9%	178.4%
Interest earned - outstanding debtors	5 738	5 738	188	3.3%	152	2.7%	152	1.8%	(428)	(7.4%)	14	0.2%	316	-	(864.4%)
Dividends received	11	11	10	94.0%	-	-	-	-	-	-	10	94.0%	-	48.7%	-
Fines	1 420	1 420	66	4.7%	140	10.0%	162	11.5%	320	22.5%	688	48.6%	2	8.8%	10 417.1%
Licences and permits	-	-	1	-	1	-	0	-	(0)	-	2	-	8	128.0%	175.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 668	61 668	26 078	42.1%	11 456	18.6%	14 016	22.7%	-	-	51 552	83.6%	-	91.4%	-
Other own revenue	10 784	10 784	1 916	17.8%	112	1.0%	1 741	16.1%	5 981	55.5%	9 750	90.4%	147	7.4%	2 941.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**168 416**	**173 350**	**25 782**	**15.3%**	**22 291**	**13.2%**	**16 478**	**9.5%**	**22 113**	**12.8%**	**86 665**	**50.0%**	**22 892**	**55.8%**	**(3.5%)**
Employee related costs	67 945	67 634	13 884	20.4%	13 838	20.4%	14 240	21.1%	13 660	20.2%	55 641	82.3%	13 272	99.5%	2.9%
Remuneration of councillors	3 606	3 606	809	22.4%	809	22.4%	840	23.3%	804	22.3%	3 262	90.5%	937	100.5%	(14.2%)
Debt impairment	14 348	14 348	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 407	29 407	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 703	1 994	154	5.8%	154	4.8%	70	3.5%	88	4.9%	466	20.2%	79	17.8%	40.6%
Bulk purchases	20 563	20 563	566	2.7%	372	1.8%	(168)	(1.0%)	462	2.2%	1 232	5.9%	867	15.2%	(46.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	40	240	2	6.1%	82	131.0%	20	10.9%	76	31.8%	127	65.0%	44	38.2%	72.7%
Transfers and grants	7 365	7 362	1 252	17.0%	937	12.7%	260	4.8%	1 012	13.7%	3 459	46.2%	1 648	91.8%	(38.6%)
Other expenditure	24 310	28 170	9 164	36.7%	6 160	18.0%	1 541	2.7%	6 836	14.4%	23 904	58.2%	6 042	75.8%	13.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(16 067)**	**(21 916)**	**11 993**		**588**		**12 439**		**(7 500)**		**17 500**		**(17 913)**		
Transfers recognised - capital	66 204	76 204	17 919	27.1%	40 204	49.6%	16 878	22.1%	13 280	17.4%	88 281	115.8%	488	77.1%	2 620.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	10 482		(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**71 187**	**54 338**	**29 912**		**40 794**		**29 366**		**5 778**		**105 691**		**(6 535)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**71 187**	**54 338**	**29 912**		**40 794**		**29 366**		**5 778**		**105 691**		**(6 535)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**71 187**	**54 338**	**29 912**		**40 794**		**29 366**		**5 778**		**105 691**		**(6 535)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**71 187**	**54 338**	**29 912**		**40 794**		**29 366**		**5 778**		**105 691**		**(6 535)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**87 588**	**76 660**	**14 379**	**16.4%**	**25 857**	**29.5%**	**21 139**	**27.5%**	**13 915**	**18.1%**	**75 289**	**98.2%**	**5 247**	**66.6%**	**165.2%**
National Government	85 365	75 365	14 379	16.8%	25 857	30.3%	21 139	28.0%	13 915	18.5%	75 289	99.9%	5 247	69.6%	165.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**85 365**	**75 365**	**14 379**	**16.8%**	**25 857**	**30.3%**	**21 139**	**28.0%**	**13 915**	**18.5%**	**75 289**	**99.9%**	**5 247**	**69.6%**	**165.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 143	1 455	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**87 588**	**76 660**	**14 379**	**16.4%**	**25 857**	**29.5%**	**21 139**	**27.5%**	**13 915**	**18.1%**	**75 289**	**98.2%**	**5 247**	**66.6%**	**165.2%**
Governance and Administration	**167**	**166**	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	122	60	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	395	210	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	79	79	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 418**	**1 418**	**1 405**	**99.1%**	**477**	**33.6%**	**170**	**11.9%**	**11**	**0%**	**2 063**	**145.5%**	-	**18.7%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 438	3 438	1 405	40.7%	470	13.6%	170	11.0%	11	4%	2 056	59.0%	-	19.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 562**	**10 362**	**2 917**	**23.2%**	**-**	**-**	**-**	**-**	**2 804**	**27.1%**	**5 721**	**55.2%**	**1 026**	**101.2%**	**173.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 562	10 362	2 917	23.2%	-	-	-	-	2 804	27.1%	5 721	55.2%	1 026	101.2%	173.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**70 922**	**62 703**	**10 081**	**14.2%**	**25 381**	**35.8%**	**20 703**	**33.1%**	**11 098**	**17.7%**	**67 266**	**107.3%**	**4 221**	**63.7%**	**162.9%**
Electricity	1 866	1 866	247	13.2%	-	-	-	-	452	24.2%	699	37.5%	1 800	97.9%	(77.7%)
Water	68 240	60 240	9 814	14.4%	23 758	34.8%	18 631	39.9%	8 167	19.2%	57 770	95.9%	2 421	69.8%	154.7%
Waste Water Management	817	600	-	-	1 622	198.6%	2 072	454.9%	4 028	754.7%	8 661	1 460.1%	-	71.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**225 125**	**213 604**	**48 898**	**21.7%**	**54 639**	**24.3%**	**35 588**	**16.7%**	**21 736**	**10.2%**	**160 860**	**75.3%**	**5 262**	**63.2%**	**313.0%**
Property rates, penalties and collection charges	9 122	7 682	883	9.7%	1 708	18.7%	1 313	17.1%	987	12.8%	4 890	63.7%	695	31.6%	42.0%
Service charges	49 154	49 154	1 988	4.1%	974	2.0%	1 988	4.0%	1 588	3.2%	6 871	13.9%	1 431	16.4%	11.0%
Other revenue	12 845	12 845	2 152	16.8%	338	2.6%	2 033	15.8%	5 842	45.5%	10 327	79.6%	2 648	31.4%	121.2%
Government - operating	91 868	91 868	39 078	42.5%	11 456	12.4%	19 018	22.7%			51 552	83.0%		91.4%	
Government - capital	60 136	51 656	17 818	29.6%	40 204	66.9%	16 870	32.7%	13 260	17.4%	88 152	110.8%	488	9.4%	2620.9%
Interest	1 000	1 000	19	2%	19	1.9%			12	2%	50	5.0%		9.7%	(100.0%)
Dividends	11	11													
Payments	**(125 641)**	**(130 573)**	**(32 653)**	**16.0%**	**(20 908)**	**16.6%**	**(20 629)**	**16.0%**	**(15 468)**	**11.8%**	**(79 837)**	**61.2%**	**(12 998)**	**60.5%**	**19.1%**
Suppliers and employees	(110 870)	(121 218)	(22 649)	16.8%	(20 908)	18.1%	(20 629)	17.2%	(15 468)	12.7%	(79 654)	65.9%	(12 918)	64.1%	19.8%

Finance charges	(2 300)	(1 994)	(6)	2%	-	-	-	-	(16)	9%	(22)	1.1%	(87)	7.4%	(72.2%)
Transfers and grants	(7 360)	(7 360)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**99 494**	**83 029**	**26 245**	**26.4%**	**32 738**	**33.9%**	**14 755**	**17.8%**	**6 270**	**7.6%**	**81 603**	**97.8%**	**(7 723)**	**70.0%**	**(181.2%)**
Cash Flow from Investing Activities															
Receipts	-	-	**(11 420)**	-	**110**	-	**(910)**	-	**12 079**	-	**(161)**	-	**11 198**	-	**8.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase in non-current investments	-	-	(11 420)	-	110	-	(910)	-	12 079	-	(161)	-	11 198	-	8.0%
Payments	**(87 588)**	**(76 668)**	**(14 379)**	**16.4%**	**(25 857)**	**29.5%**	**(21 139)**	**27.3%**	**(13 918)**	**18.1%**	**(75 399)**	**90.8%**	**(5 247)**	**66.6%**	**163.2%**
Capital assets	(87 588)	(76 668)	(14 379)	16.4%	(25 857)	29.5%	(21 139)	27.3%	(13 918)	18.1%	(75 399)	90.8%	(5 247)	66.6%	163.2%
Net Cash from/(used) Investing Activities	**(87 588)**	**(76 668)**	**(25 799)**	**29.5%**	**(25 747)**	**29.4%**	**(22 049)**	**28.7%**	**(1 838)**	**2.4%**	**(75 400)**	**90.1%**	**5 952**	**66.8%**	**(130.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase /decrease in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(272)**	**(272)**	**(78)**	**34.9%**	**(211)**	**77.7%**	-	-	**(68)**	**34.9%**	**(558)**	**436.6%**	-	**(99.1%)**	**(100.0%)**
Repayment of borrowing	(272)	(272)	(78)	28.9%	(211)	77.7%	-	-	(68)	25.0%	(558)	128.6%	-	(99.1%)	(100.0%)
Net Cash from/(used) Financing Activities	**(272)**	**(272)**	**(78)**	**25.9%**	**(211)**	**77.7%**	-	-	**(68)**	**25.0%**	**(558)**	**128.6%**	-	**1 977.2%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**11 733**	**5 887**	**375**	**3.2%**	**7 772**	**66.4%**	**(7 295)**	**(123.8%)**	**4 366**	**74.0%**	**5 223**	**88.6%**	**(1 782)**	**(21.4%)**	**(345.1%)**
Cash/cash equivalents at the year begin:	11 023	598	359	53.7%	734	6.3%	8 606	2 271.8%	1 210	238.9%	598	100.0%	1 708	184.4%	(39.9%)
Cash/cash equivalents at the year end:	131	6 258	734	356.8%	8 506	6 476.6%	1 310	19.8%	5 576	89.2%	5 820	89.2%	(73)	4%	(7 593.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 213	4.4%	1 368	2.9%	2 098	4.4%	41 427	88.3%	47 216	39.9%	-	-	-	-
Trade and Other Receivables from Exchange Transac	(1 000)	166.4%	-	-	-	-	70	(60.0%)	(930)	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	306	0.2%	42	4%	46	4%	11 113	95.1%	11 572	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	891	2.9%	795	2.7%	758	2.6%	26 900	91.8%	29 299	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	539	2.5%	510	2.4%	500	2.3%	19 601	92.8%	21 098	18.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	86	4.1%	74	3.8%	72	3.7%	1 702	88.3%	1 928	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26	4%	27	4%	27	4%	6 292	88.6%	6 946	5.9%	-	-	-	-
Total By Income Source	**3 938**	**3.3%**	**2 812**	**2.4%**	**3 511**	**3.0%**	**108 111**	**91.3%**	**118 372**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	534	19.6%	66	8.3%	42	6.4%	432	65.6%	659	6%	-	-	-	-
Commercial	468	3.4%	231	1.9%	264	2.1%	10 915	91.5%	11 928	9.8%	-	-	-	-
Households	2 101	2.3%	2 226	2.4%	2 648	2.9%	86 643	91.3%	94 928	80.2%	-	-	-	-
Other	835	2.5%	290	2.6%	556	2.6%	10 397	92.5%	11 242	9.5%	-	-	-	-
Total By Customer Group	**3 938**	**3.3%**	**2 812**	**2.4%**	**3 511**	**3.0%**	**108 111**	**91.3%**	**118 372**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	9	1.0%	9	1.9%	9	1.0%	849	97.0%	875	2.1%
Trade Creditors	403	1.1%	334	9%	328	9%	36 288	97.1%	37 353	89.1%
Auditor-General	(943)	(25.4%)	105	2.8%	90	2.4%	4 457	120.0%	3 710	8.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	**(531)**	**(1.3%)**	**467**	**1.1%**	**428**	**1.0%**	**41 573**	**99.1%**	**41 940**	**100.0%**

Contact Details

Municipal Manager	Mr TC Pangani	051 672 9600
Financial Manager	Mr P Gqiwana	051 672 9600

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALEDI (FS) (FS164)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**100 681**	**100 681**	**20 893**	**20.8%**	**13 856**	**13.8%**	**12 617**	**12.8%**	**10 978**	**11.0%**	**57 535**	**57.5%**	**10 719**	**60.8%**	**2.3%**
Property rates	5 382	5 382	5 793	107.6%	668	13.4%	549	10.1%	538	9.4%	7 513	139.6%	646	134.7%	(7.0%)
Property rates - penalties and collection charges	-	-	4	-	2	-	2	-	2	-	10	-	8	-	(44.4%)
Service charges - electricity revenue	28 602	28 602	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4 771	4 771	1 076	22.6%	1 148	24.1%	1 074	22.5%	960	20.1%	4 262	89.3%	1 141	104.4%	(13.7%)
Service charges - sanitation revenue	4 270	4 270	926	21.7%	933	21.8%	920	21.5%	832	21.8%	3 666	86.2%	877	87.9%	5.1%
Service charges - refuse revenue	3 924	3 924	816	20.8%	817	20.8%	816	20.8%	816	20.8%	3 410	81.7%	585	65.8%	6.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	432	432	255	59.0%	96	12.9%	50	12.7%	57	13.1%	423	97.7%	58	54.1%	(2.3%)
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	231	231	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	6	6	-	-	-	-	-	-	-	-	-	-	-	22.7%	-
Fines	2	2	-	-	-	-	-	-	-	-	-	-	-	1 914.3%	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	44 772	44 772	11 931	26.4%	8 766	19.6%	7 436	16.6%	7 148	16.0%	35 281	78.8%	7 224	83.8%	(1.1%)
Other own revenue	10 363	10 363	306	3.0%	875	8.5%	1 563	19.1%	626	7.1%	3 368	39.0%	134	25.2%	441.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**99 587**	**99 587**	**13 282**	**13.3%**	**17 107**	**17.2%**	**14 426**	**14.5%**	**13 377**	**13.4%**	**58 192**	**58.4%**	**14 234**	**67.1%**	**(6.0%)**
Employee related costs	24 419	24 419	6 378	26.3%	8 442	34.6%	8 439	34.5%	8 191	33.6%	33 450	87.2%	7 361	88.1%	11.3%
Remuneration of councillors	2 267	2 267	391	17.1%	392	17.1%	502	21.9%	421	18.4%	1 706	74.6%	455	80.9%	4.4%
Debt impairment	1 600	1 600	-	-	-	-	-	-	0	2%	0	2%	-	-	(100)(2%)
Depreciation and asset impairment	1 700	1 700	60	3.5%	260	15.7%	128	7.5%	39	1.7%	488	28.6%	663	-	(94.7%)
Finance charges	77	77	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 047	4 047	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	5 763	5 763	126	2.2%	79	1.4%	52	9%	73	1.3%	332	5.7%	144	38.6%	(49.4%)
Other expenditure	23 912	23 912	4 327	18.1%	7 911	33.1%	5 303	22.2%	4 656	19.5%	22 194	92.8%	5 603	162.2%	(17.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**494**	**494**	**7 611**		**(4 251)**		**(1 809)**		**(2 407)**		**(657)**		**(3 515)**		
Transfers recognised - capital	13 369	13 369	-	-	214	1.6%	-	-	-	-	214	1.6%	-		-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	**13 862**	**13 862**	**7 611**		**(3 838)**		**(1 809)**		**(2 407)**		**(443)**		**(3 515)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	**13 862**	**13 862**	**7 611**		**(3 838)**		**(1 809)**		**(2 407)**		**(443)**		**(3 515)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	**13 862**	**13 862**	**7 611**		**(3 838)**		**(1 809)**		**(2 407)**		**(443)**		**(3 515)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	**13 862**	**13 862**	**7 611**		**(3 838)**		**(1 809)**		**(2 407)**		**(443)**		**(3 515)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**13 368**	**13 368**	**2 951**	**22.1%**	**1 139**	**8.5%**	**6 255**	**46.8%**	**1 638**	**12.2%**	**11 981**	**89.6%**	**2 127**	**46.3%**	**(23.1%)**
National Government	13 068	13 068	2 951	22.5%	1 139	8.7%	6 255	47.8%	1 638	12.5%	11 981	91.7%	2 127	74.6%	(23.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 068**	**13 068**	**2 951**	**22.5%**	**1 139**	**8.7%**	**6 255**	**47.8%**	**1 638**	**12.5%**	**11 981**	**91.7%**	**2 127**	**46.7%**	**(23.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	280	280	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**13 368**	**13 368**	**2 951**	**22.1%**	**1 139**	**8.5%**	**6 255**	**46.8%**	**1 638**	**12.2%**	**11 981**	**89.6%**	**2 127**	**46.3%**	**(23.1%)**
Governance and Administration	168	168	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	33	33	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	33	33	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 617	1 617	754	46.6%	141	8.7%	765	48.3%	114	13.6%	1 763	108.6%	167	41.3%	4.1%
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 027	1 027	754	91.6%	143	9.2%	299	19.4%	534	34.7%	1 788	115.0%	167	43.3%	5.3%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	590	590	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 533**	**10 533**	**2 158**	**20.5%**	**677**	**6.4%**	**5 957**	**56.6%**	**1 103**	**10.5%**	**9 894**	**93.9%**	**1 576**	**85.8%**	**(30.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 533	10 533	2 158	20.5%	677	6.4%	5 957	56.6%	1 103	10.5%	9 894	93.9%	1 576	85.8%	(30.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**818**	**818**	**-**	**-**	**319**	**39.0%**	**-**	**-**	**-**	**-**	**319**	**39.0%**	**44**	**25.8%**	**(100.0%)**
Electricity	168	168	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	650	650	-	-	319	49.1%	-	-	-	-	319	49.1%	44	24.1%	(100)(3%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	66.0%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**80**	**80**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**113 459**	**113 459**	**27 232**	**24.0%**	**16 987**	**15.0%**	**19 301**	**17.0%**	**6 356**	**5.6%**	**69 875**	**61.6%**	**1 011**	**83.2%**	**528.6%**
Property rates, penalties and collection charges	5 382	5 382	1 190	22.1%	1 317	24.5%	513	9.5%	538	10.0%	3 558	66.1%	413	11.9%	30.4%
Service charges	**39 864**	**39 864**	**846**	**2.2%**	**204**	**.1%**	**247**	**.6%**	**746**	**1.9%**	**2 044**	**5.2%**	**358**	**-**	**160.1%**
Other revenue	14 588	14 588	622	4.3%	4 482	41.6%	1 666	19.7%	5 024	47.1%	12 342	112.3%	326	115.3%	1440.6%
Government - operating	44 713	44 713	23 446	52.4%	10 915	24.4%	16 558	37.0%	-	-	50 602	113.2%	-	111.2%	-
Government - capital	13 000	13 000	1 108	8.5%	-	-	-	-	-	-	1 108	8.5%	-	11.2%	-
Interest	824	824	108	13.2%	12	0.0%	12	0.0%	31	3.2%	162	21.2%	18	42.8%	17.4%
Dividends	6	6	-	-	56	1000.0%	5	91.3%	10	164.9%	18	302.7%	-	261.2%	(100.0%)
Payments	**(90 288)**	**(90 288)**	**(22 218)**	**23.1%**	**(16 533)**	**18.7%**	**(16 557)**	**19.2%**	**(10 983)**	**11.4%**	**(69 738)**	**72.4%**	**(13 688)**	**109.9%**	**(19.8%)**
Suppliers and employees	(90 418)	(90 418)	(22 027)	24.4%	(17 438)	19.3%	(16 239)	20.2%	(10 758)	11.9%	(66 668)	73.7%	(13 688)	99.2%	(17.8%)

Finance charges	(77)	(77)	(3)	3.9%	(3)	3.2%	(3)	6.8%	(6)	6.2%	(15)	19.1%	(6)	(6)	8.7%
Transfers and grants	(5 760)	(5 760)	(186)	3.2%	(597)	10.2%	(598)	4.6%	(216)	3.8%	(1 594)	21.8%	(614)	-	(64.4%)
Net Cash from/(used) Operating Activities	**17 161**	**17 161**	**5 014**	**29.2%**	**(1 645)**	**(9.1%)**	**794**	**4.6%**	**(4 625)**	**(26.9%)**	**137**	**.8%**	**(12 687)**	**(15.3%)**	**(63.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(13 369)	(13 369)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(13 369)	(13 369)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(13 369)**	**(13 369)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 792**	**3 792**	**5 014**	**132.2%**	**(1 645)**	**(27.8%)**	**794**	**20.9%**	**(4 625)**	**(122.0%)**	**137**	**3.6%**	**(12 687)**	**(115.8%)**	**(63.3%)**
Cash/cash equivalents at the year begin:	-	-	556		5 570		4 536	-	5 331	-	556	-	13 243		139.0%
Cash/cash equivalents at the year end:	3 792	3 792	5 570	146.8%	4 536	119.6%	5 330	149.3%	706	18.3%	694	18.2%	556	22.8%	244.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	762	0.0%	342	2.2%	317	2.1%	13 741	90.6%	15 162	27.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	174	1.9%	97	1.0%	77	.8%	8 841	96.3%	9 189	16.9%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	633	3.5%	308	1.9%	301	1.8%	15 129	92.4%	16 369	29.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	458	3.4%	235	1.8%	221	1.7%	11 786	92.9%	12 687	23.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	242	100.0%	242	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(633)	(55.67%)	0	.0%	6	.7%	1 786	154.2%	1 161	2.1%	-	-	-	-
Total By Income Source	**1 389**	**2.5%**	**981**	**1.8%**	**923**	**1.7%**	**51 597**	**94.0%**	**54 899**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(94)	(112.61%)	34	8.2%	29	7.0%	454	98.2%	417	.7%	-	-	-	-
Commercial	(362)	(34.6%)	23	5.2%	26	2.9%	856	128.7%	665	1.2%	-	-	-	-
Households	1 845	2.4%	924	1.8%	872	1.7%	46 432	93.0%	50 101	91.2%	-	-	-	-
Other	-	.0%	-	-	-	-	3 855	100.0%	3 855	7.0%	-	-	-	-
Total By Customer Group	**1 389**	**2.5%**	**981**	**1.8%**	**923**	**1.7%**	**51 597**	**94.0%**	**54 899**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr M Lottes	051 541 0012
Financial Manager	Mrs Lydia Hammond	051 541 0012

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**52 337**	**52 379**	**13 152**	**25.1%**	**10 341**	**19.8%**	**8 912**	**17.0%**	**19 409**	**37.1%**	**51 815**	**98.9%**	**18 413**	**81.9%**	**5.4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	461	461	98	21.3%	119	25.8%	159	234%	169	236%	436	94.5%	98	59.3%	9.4%
Interest earned - external investments	-	-	118	-	20	-	2	-	33	-	174	-	65	160.1%	142.3%
Interest earned - outstanding debtors	-	-	20	-	37	-	40	-	34	-	130	-	51	800.8%	(33.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	51 774	51 774	12 878	24.9%	10 159	19.6%	8 741	16.9%	19 208	37.1%	50 985	98.4%	18 198	81.5%	5.5%
Other own revenue	102	144	38	37.3%	16	15.6%	16	11.1%	27	18.8%	97	67.1%	6	155.3%	239.4%
Gains on disposal of PPE	-	-	-	-	30	-	-	-	78	-	78	-	-	-	-
Operating Expenditure	**55 637**	**55 679**	**10 938**	**19.7%**	**12 856**	**23.1%**	**11 334**	**20.4%**	**13 346**	**24.0%**	**48 472**	**87.1%**	**13 670**	**82.3%**	**(2.4%)**
Employee related costs	37 165	36 712	8 278	22.3%	8 373	22.5%	8 652	21.9%	8 411	22.9%	33 156	90.3%	8 430	85.5%	(.2%)
Remuneration of councillors	3 808	3 808	968	26.3%	962	26.2%	1 104	28.7%	1 068	28.1%	4 940	134.6%	1 053	81.1%	(7.8%)
Debt impairment	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	119	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	58	-	-	-	58	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	11 324	11 810	1 692	14.7%	3 517	30.5%	2 560	17.6%	3 927	33.2%	11 224	95.0%	4 032	91.3%	(2.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 300)**	**(3 300)**	**2 215**		**(2 515)**		**(2 422)**		**6 063**		**3 343**		**4 743**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	299	-	299	-	340		(12.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 300)**	**(3 300)**	**2 215**		**(2 515)**		**(2 422)**		**6 362**		**3 642**		**5 083**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(3 300)**	**(3 300)**	**2 215**		**(2 515)**		**(2 422)**		**6 362**		**3 642**		**5 083**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 300)**	**(3 300)**	**2 215**		**(2 515)**		**(2 422)**		**6 362**		**3 642**		**5 083**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 300)**	**(3 300)**	**2 215**		**(2 515)**		**(2 422)**		**6 362**		**3 642**		**5 083**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**$15**	**40**	-	-	-	-	-	-	-	-	-	-	-	**38.1%**	-
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	$15	40	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**$15**	**40**	-	-	-	-	-	-	-	-	-	-	-	**38.1%**	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**$15**	**40**	-	-	-	-	-	-	-	-	-	-	-	**38.1%**	-
Governance and Administration	**$2R**	**40**	-	-	-	-	-	-	-	-	-	-	-	**18.1%**	-
Executive & Council	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	$2R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	$	40	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**52 337**	**52 337**	**17 188**	**32.8%**	**9 937**	**19.0%**	**9 401**	**18.0%**	**17 310**	**33.1%**	**53 835**	**102.9%**	**16 521**	**83.6%**	**4.8%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	869	869	131	23.2%	8	0.9%	1 500	267.4%	299	53.3%	1 939	344.4%	18	-	1 555.6%
Government - operating	51 774	51 774	17 054	32.9%	9 808	18.9%	7 872	15.2%	17 005	32.8%	51 740	99.9%	16 500	83.4%	3.1%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	3	-	130	-	30	-	11	-	184	-	3	47.3%	200.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 337)**	**(52 337)**	**(18 167)**	**34.7%**	**(12 911)**	**24.7%**	**(12 678)**	**24.2%**	**(14 788)**	**28.2%**	**(58 536)**	**111.8%**	**(14 815)**	**83.3%**	**(1.3%)**
Suppliers and employees	(52 277)	(52 277)	(18 134)	34.7%	(12 884)	24.6%	(12 634)	24.2%	(14 734)	28.2%	(58 405)	111.7%	(14 713)	82.9%	-1%

Finance charges	(64)	(63)	(12)	20.6%	(27)	44.6%	(44)	72.7%	(45)	70.8%	(108)	214.0%	(238)	(64.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**-**	**(5)**	**(570)**	**-**	**(2 577)**	**-**	**(3 277)**	**91 923 950.0%**	**2 538**	**##########**	**(4 700)**	**##########**	**1 559**	**-33.2%**
Cash Flow from Investing Activities														
Receipts	**-**	**-**	**200**	**-**	**4 605**	**-**	**-**	**-**	**(405)**	**-**	**3 805**	**-**	**(700)**	**-82.9%**
Proceeds on disposal of PPE	-	-	-	-	35	-	-	-	-	-	35	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	200	-	4 550	-	-	-	(405)	-	3 850	-	(700)	-82.9%
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**200**	**-**	**4 605**	**-**	**-**	**-**	**(405)**	**-**	**3 805**	**-**	**(700)**	**-82.9%**
Cash Flow from Financing Activities														
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**(5)**	**(770)**	**-**	**1 110**	**-**	**(3 277)**	**91 923 950.0%**	**2 138**	**##########**	**(916)**	**20 356 350.0%**	**859**	**(11.5%)**	**150.6%**
Cash/cash equivalents at the year begin:	(9 260)	(9 048)	978	(10.5%)	200	(2.1%)	1 310	(14.1%)	(1 967)	21.2%	978	(10.5%)	1 809	850	93.5%	150.6%
Cash/cash equivalents at the year end:	(9 260)	(9 048)	208	(2.3%)	1 310	(14.1%)	(1 967)	21.2%	160	(1.8%)	160	(1.8%)	650	(28.1%)	(73.1%)	

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	93	4.4%	102	4.8%	98	4.6%	1 839	86.2%	2 129	90.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	90	100.0%	90	4.2%	-	-	-	-
Total By Income Source	**93**	**4.2%**	**102**	**4.6%**	**98**	**4.4%**	**1 929**	**86.8%**	**2 222**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	93	4.2%	102	4.6%	98	4.4%	1 929	86.8%	2 222	100.0%	-	-	-	-
Total By Customer Group	**93**	**4.2%**	**102**	**4.6%**	**98**	**4.4%**	**1 929**	**86.8%**	**2 222**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	383	96.2%	-	-	15	3.7%	-	-	397	23.1%
Other	1 326	100.0%	-	-	-	-	-	-	1 326	76.9%
Total	**1 708**	**99.2%**	**-**	**-**	**15**	**.9%**	**-**	**-**	**1 723**	**100.0%**

Contact Details

Municipal Manager	Mr MM Kubeka	083 713 6309
Financial Manager	Mr Dee Mogale	083 713 6309

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**205 696**	**230 304**	**79 860**	**38.8%**	**58 484**	**28.5%**	**36 020**	**16.0%**	**31 531**	**13.7%**	**206 735**	**89.7%**	**40 124**	**97.6%**	**(21.4%)**
Property rates	19 947	33 638	8 582	42.7%	12 162	64.2%	11 228	33.5%	9 165	27.2%	40 978	121.8%	3 797	99.5%	141.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Service charges - electricity revenue	27 437	28 628	7 012	25.6%	3 411	12.4%	4 601	17.2%	6 982	17.4%	20 046	71.1%	5 195	99.8%	(2.2%)
Service charges - water revenue	23 448	23 648	10 802	46.1%	8 374	35.7%	8 628	28.4%	8 343	29.6%	36 148	119.8%	5 141	107.1%	62.3%
Service charges - sanitation revenue	19 484	19 484	5 081	26.1%	5 202	26.7%	4 966	25.6%	5 915	25.7%	20 998	104.1%	4 933	107.6%	11.4%
Service charges - refuse revenue	11 965	11 965	2 691	22.4%	1 790	14.6%	2 654	21.2%	2 660	22.1%	9 677	80.7%	1 992	75.3%	33.1%
Service charges - other	-	65	-	-	61	-	107	-	65	-	233	358.2%	69	558.2%	(240.5%)
Rental of facilities and equipment	196	244	14	6.9%	5	2.6%	9	3.3%	7	2.9%	33	13.4%	15	43.4%	(53.8%)
Interest earned - external investments	399	600	92	23.1%	24	6.4%	17	11.5%	3	0%	186	37.2%	4	4.2%	(22.9%)
Interest earned - outstanding debtors	4 087	4 087	1 911	41.8%	129	(1%)	4 118	69.6%	2 182	40.8%	8 131	179.6%	(1 687)	73.2%	(240.8%)
Dividends received	5	5	2	46.8%	-	-	-	-	-	-	2	46.8%	-	46.8%	-
Fines	11	111	14	131.2%	54	494.6%	82	83.5%	92	82.8%	242	220.4%	2	162.4%	1 661.4%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	92 163	92 163	41 478	45.0%	28 210	30.6%	333	4%	-	-	70 023	76.0%	22 866	93.8%	(100.0%)
Other own revenue	6 024	6 132	2 066	42.4%	(609)	(13.4%)	(108)	(2.1%)	(822)	(13.0%)	766	13.0%	(1 678)	2 056.9%	(53.0%)
Gains on disposal of PPE	224	224	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**255 876**	**247 140**	**63 869**	**24.9%**	**49 605**	**19.4%**	**39 858**	**16.1%**	**49 253**	**16.3%**	**193 521**	**78.3%**	**63 123**	**61.9%**	**(38.2%)**
Employee related costs	67 467	66 127	19 522	28.9%	21 063	31.2%	23 316	35.3%	17 744	26.8%	81 637	123.5%	19 521	101.3%	(9.2%)
Remuneration of councillors	4 506	4 766	1 162	25.8%	1 158	25.6%	720	15.0%	1 116	23.3%	4 162	86.8%	1 245	71.6%	(10.6%)
Debt impairment	27 984	27 693	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 465	30 465	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 882	1 644	399	13.8%	399	100%	479	31.0%	820	53.1%	1 902	126.8%	188	42.1%	335.9%
Bulk purchases	64 319	68 316	15 679	23.8%	8 117	12.2%	-	-	6 289	9.5%	30 084	45.4%	31 695	108.8%	(80.2%)
Other Materials	17 823	8 612	1 803	10.1%	1 774	100%	1 240	14.1%	241	2.8%	5 057	58.5%	491	3.4%	(50.8%)
Contracted services	4 150	2 150	856	20.6%	438	10.5%	518	15.1%	180	7.9%	1 719	84.7%	637	64.2%	(82.2%)
Transfers and grants	10 224	10 222	7 868	80.7%	8 227	53.0%	7 211	46.5%	6 940	44.7%	30 000	194.8%	1 145	3.4%	506.6%
Other expenditure	19 981	23 780	10 319	86.4%	8 537	43.7%	6 572	27.6%	6 870	28.9%	32 822	161.9%	7 822	129.2%	(11.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(50 004)**	**(16 776)**	**15 991**		**8 883**		**(3 838)**		**(17 722)**		**13 213**		**(22 999)**		
Transfers recognised - capital	23 220	34 130	24 427	96.9%	11 160	44.5%	4 888	14.2%	3 722	10.9%	44 224	129.6%	59	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	8 080	14 348	1 794	19.9%	1 602	21.3%	0	-	1 547	10.8%	5 070	35.4%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**(17 704)**	**31 703**	**42 132**		**21 646**		**1 050**		**(12 453)**		**62 527**		**(22 999)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(17 704)**	**31 703**	**42 132**		**21 646**		**1 050**		**(12 453)**		**62 527**		**(22 999)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(17 704)**	**31 703**	**42 132**		**21 646**		**1 050**		**(12 453)**		**62 527**		**(22 999)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(17 704)**	**31 703**	**42 132**		**21 646**		**1 050**		**(12 453)**		**62 527**		**(22 999)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**33 790**	**47 979**	**8 749**	**25.9%**	**7 252**	**21.5%**	**16 367**	**34.1%**	**3 282**	**6.8%**	**35 650**	**74.3%**	**11 793**	**42.9%**	**(72.2%)**
National Government	25 230	34 130	8 749	34.7%	5 760	22.8%	10 342	30.3%	3 282	9.6%	28 132	82.4%	11 793	49.8%	(72.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 230**	**34 130**	**8 749**	**34.7%**	**5 760**	**22.8%**	**10 342**	**30.3%**	**3 282**	**9.6%**	**28 132**	**82.4%**	**11 793**	**49.1%**	**(72.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 560	13 849	-	-	1 493	17.4%	6 024	43.5%	-	-	7 517	54.3%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**33 790**	**47 979**	**8 749**	**25.9%**	**7 252**	**21.5%**	**16 367**	**34.1%**	**3 282**	**6.8%**	**35 650**	**74.3%**	**11 793**	**42.9%**	**(72.2%)**
Governance and Administration	740	3 769	-	-	-	-	4 418	169.1%	-	-	4 418	169.1%	54	48.9%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	54	-	(100.0%)
Budget & Treasury Office	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	200	2 000	-	-	-	-	3 112	204.0%	-	-	3 112	204.0%	-	-	-
Community and Public Safety	8 100	8 454	1 493	18.5%	1 191	23.7%	344	5.8%	-	-	3 077	65.9%	1 771	115.1%	(100.0%)
Community & Social Services	467	1 342	2 452	450.3%	1 191	23.7%	344	18.2%	-	-	3 077	288.9%	1 771	380.8%	(100.0%)
Sport And Recreation	5 633	5 662	-	-	-	-	-	-	-	-	-	-	-	16.8%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**24 195**	**31 454**	**2 845**	**11.8%**	**5 708**	**23.6%**	**1 633**	**5.2%**	**398**	**1.2%**	**10 587**	**33.6%**	**269**	**126.4%**	**92.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	24 195	31 454	2 845	11.8%	5 708	23.6%	1 633	5.2%	398	1.2%	10 587	33.6%	269	126.4%	92.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 025**	**7 471**	**3 452**	**114.1%**	**371**	**12.3%**	**9 373**	**125.5%**	**2 885**	**38.6%**	**16 084**	**215.4%**	**9 727**	**31.8%**	**(70.3%)**
Electricity	2 916	1 967	1 038	94.9%	-	-	-	-	-	-	1 038	81.2%	-	-	-
Water	715	5 216	1 638	228.9%	371	52.0%	9 226	176.9%	2 885	55.3%	14 120	270.6%	9 727	43.4%	(70.3%)
Waste Water Management	-	288	-	-	-	-	148	37.2%	-	-	148	37.2%	-	4.0%	-
Waste Management	-	-	333	-	-	-	-	-	-	-	333	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**197 234**	**187 644**	**80 975**	**41.1%**	**48 738**	**24.7%**	**61 616**	**32.8%**	**19 600**	**10.4%**	**210 929**	**112.4%**	**43 325**	**82.1%**	**(54.8%)**
Property rates, penalties and collection charges	15 491	10 911	992	6.4%	1 614	10.4%	10 095	92.5%	10 822	99.2%	23 525	215.6%	2 365	34.1%	357.7%
Service charges	**58 864**	**44 676**	**11 678**	**20.2%**	**7 433**	**12.6%**	**9 137**	**20.7%**	**4 660**	**10.4%**	**33 582**	**75.6%**	**10 113**	**59.8%**	**(61.4%)**
Other revenue	4	1	1	25.3%	1	24.0%	1	13.2%	0	34.5%	3	337.1%	1	16.4%	101.5%
Government - operating	92 163	92 163	39 978	43.4%	39 212	42.5%	23 213	25.2%	0		91 403	99.2%	22 660	104.4%	(99.9%)
Government - capital	24 753	24 753	15 327	61.9%	1 161	4.7%	18 159	73.4%	2 120	10.9%	36 767	148.5%	7 188	51.5%	(100.0%)
Interest	4 001	3 037	2 004	50.1%	312	7.8%	1	0.0%	1	0.1%	2 318	76.3%	2 158	31.5%	(100.0%)
Dividends	0	0	2	48.6%							2	466%			
Payments	**(177 835)**	**(165 718)**	**(61 482)**	**34.6%**	**(56 580)**	**31.8%**	**(40 628)**	**22.0%**	**(39 438)**	**21.2%**	**(198 318)**	**108.8%**	**(43 752)**	**137.7%**	**(9.8%)**
Suppliers and employees	(152 598)	(164 256)	63 619)	36.8%	(48 333)	31.2%	(39 677)	20.5%	(32 456)	19.8%	(168 084)	160.2%	(43 722)	138.3%	(25.7%)

Finance charges	(2 882)	(1 544)	(4)	1%	-	-	-	-	(0)	3%	(4)	4%	-	-	(100.0%)
Transfers and grants	(10 670)	(10 679)	(7 868)	36.6%	(8 227)	41.4%	(7 211)	36.3%	(6 942)	34.9%	(30 559)	153.7%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**19 279**	**1 523**	**10 492**	**100.3%**	**(7 822)**	**(40.4%)**	**20 785**	**1 073.3%**	**(19 537)**	**(1 020.8%)**	**12 611**	**654.2%**	**(277)**	**(17.4%)**	**5 159.1%**
Cash Flow from Investing Activities															
Receipts	**3 894**	**334**	**5 051**	**136.9%**	**14 518**	**373.8%**	**(3 950)**	**(1 184.8%)**	**12 635**	**3 781.6%**	**28 248**	**8 454.3%**	**39 146**	**-**	**857.7%**
Proceeds on disposal of PPE	334	334	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	3 560	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	5 051	-	14 518	-	(3 950)	-	12 635	-	28 248	-	39 146	-	857.7%
Payments	**(25 228)**	**(34 130)**	**(29 986)**	**115.0%**	**(18 733)**	**43.5%**	**(16 143)**	**47.3%**	**(5 756)**	**16.9%**	**(61 636)**	**186.6%**	**(21 821)**	**155.4%**	**(73.6%)**
Capital assets	(25 228)	(34 130)	(29 986)	115.0%	(18 733)	43.5%	(16 143)	47.3%	(5 756)	16.9%	(61 636)	186.6%	(21 821)	155.4%	(73.6%)
Net Cash from/(used) Investing Activities	**(21 348)**	**(33 796)**	**(23 935)**	**112.2%**	**3 785**	**(17.7%)**	**(20 093)**	**59.5%**	**6 881**	**(20.4%)**	**(33 388)**	**98.8%**	**17 324**	**(73.2%)**	**(68.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**5 000**	**-**	**-**	**-**	**5 000**	**-**	**-**	**-**	**-**
Short-term loans	-	-	-	-	-	-	5 000	-	-	-	5 000	-	-	-	-
Borrowing long-term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(739)**	**(739)**	**(569)**	**49.9%**	**(184)**	**24.9%**	**(184)**	**24.9%**	**(184)**	**24.9%**	**(921)**	**134.4%**	**(184)**	**-**	**-**
Repayment of borrowing	(739)	(739)	(569)	49.9%	(184)	24.9%	(184)	24.9%	(184)	24.9%	(921)	134.4%	(184)	-	-
Net Cash from/(used) Financing Activities	**(739)**	**(739)**	**(569)**	**49.9%**	**(184)**	**24.9%**	**4 816**	**(651.7%)**	**(184)**	**24.9%**	**4 079**	**(552.0%)**	**(184)**	**26.3%**	**-**
Net Increase/(Decrease) in cash held	**(2 708)**	**(32 667)**	**(14 042)**	**170.9%**	**(4 221)**	**156.0%**	**5 508**	**(16.9%)**	**(13 140)**	**40.3%**	**(16 698)**	**51.2%**	**16 763**	**31.7%**	**(178.4%)**
Cash/cash equivalents at the year begin:	9 764	-	17 699	180.7%	12 857	131.0%	9 636	-	14 141	-	17 699	-	928	68.3%	1 811.1%
Cash/cash equivalents at the year end:	7 091	(32 667)	12 657	181.3%	8 636	131.6%	14 141	(43.4%)	1 001	(3.1%)	1 001	(3.1%)	17 689	34.3%	(94.3%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 302	2.6%	2 102	2.1%	2 201	2.0%	82 846	91.3%	89 521	21.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	886	4%	878	4%	820	4%	109 659	99.0%	111 160	26.6%	-	-	-	-
Receivables from Non-exchange Transactions - Privat	(1 420)	(2.0%)	1 599	2.0%	3 438	4.2%	54 632	94.8%	57 647	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	1 833	2.0%	1 527	2.0%	1 458	1.9%	72 380	94.1%	76 699	18.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	834	2.0%	809	1.9%	780	1.9%	38 743	94.2%	42 166	10.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	9	1.4%	10	2.0%	14	2.0%	654	93.7%	697	1%	-	-	-	-
Interest on Arrear Debtor Accounts	767	2.0%	684	1.8%	802	2.1%	36 444	94.2%	38 698	9.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(300)	(72.2%)	(6)	(1.3%)	(1)	(1.2%)	730	175.7%	417	1%	-	-	-	-
Total By Income Source	**4 445**	**1.1%**	**8 730**	**2.1%**	**8 615**	**2.1%**	**396 148**	**94.8%**	**417 939**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(2 876)	(62.2%)	677	11.8%	1 162	20.3%	6 758	118.2%	5 720	1.4%	-	-	-	-
Commercial	1 622	4.4%	1 358	4.2%	1 552	3.8%	35 126	87.2%	39 658	9.8%	-	-	-	-
Households	5 498	1.6%	6 188	1.8%	5 901	1.7%	354 263	95.0%	369 850	88.7%	-	-	-	-
Other	201	1.6%	107	1.0%	49	1.0%	1 001	95.5%	712	0.2%	-	-	-	-
Total By Customer Group	**4 445**	**1.1%**	**8 730**	**2.1%**	**8 615**	**2.1%**	**396 148**	**94.8%**	**417 939**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 607	13.0%	2 123	7.7%	2 023	7.0%	19 943	72.0%	27 696	37.9%
Bulk Water	668	9.4%	514	6.8%	241	3.2%	6 333	83.6%	7 578	10.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 242	8.6%	1 918	5.1%	1 782	4.7%	30 826	81.6%	37 769	51.3%
Auditor-General	-	-	334	52.1%	275	43.0%	12	1.9%	610	8%
Other	-	-	-	-	-	-	-	-	-	-
Total	**7 337**	**10.0%**	**4 889**	**6.6%**	**4 321**	**5.9%**	**57 114**	**77.5%**	**73 651**	**100.0%**

Contact Details

Municipal Manager	Mr MD KETAKI	027 733 0109
Financial Manager	Ms F NAZIR	027 733 2642

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**87 814**	**87 814**	**30 556**	**34.8%**	**23 934**	**27.3%**	**8 183**	**9.3%**	**19 469**	**22.2%**	**82 139**	**93.5%**	**6 327**	**104.9%**	**208.0%**
Property rates	5 640	5 640	3 964	70.3%	(30)	(.5%)	(19)	(.3%)	2	-	3 923	69.5%	70	115.3%	(96.1%)
Property rates - penalties and collection charges	-	-	8	-	-	-	-	-	-	-	8	-	-	-	-
Service charges - electricity revenue	19 060	19 060	3 523	18.5%	3 010	15.7%	2 417	18.9%	3 346	18.5%	12 302	73.7%	2 732	115.4%	214%
Service charges - water revenue	2 970	2 970	666	22.4%	712	23.9%	720	24.2%	620	21.0%	2 720	91.6%	18	42.1%	3 337.1%
Service charges - sanitation revenue	4 932	4 932	1 034	21.0%	1 044	21.2%	1 048	21.3%	1 032	21.3%	4 178	84.7%	966	120.6%	6.8%
Service charges - refuse revenue	3 833	3 833	678	18.7%	665	18.6%	686	18.9%	688	18.9%	2 716	70.9%	624	123.4%	9.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	900	900	79	8.8%	100	11.1%	77	8.6%	112	12.4%	368	40.9%	108	99.4%	3.7%
Interest earned - external investments	660	660	238	36.2%	122	17.9%	140	21.2%	230	33.7%	717	108.6%	231	106.8%	(.3%)
Interest earned - outstanding debtors	1 068	1 068	1 346	125.8%	2 206	206.6%	2 017	188.8%	2 116	198.1%	7 682	719.4%	1 419	327.4%	49.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	58	58	11	11.2%	13	13.4%	11	10.7%	20	24.8%	58	60.2%	8	57.4%	203.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	49 297	49 297	18 872	38.3%	15 787	32.0%	22	-	11 164	22.6%	45 845	93.0%	9	66.8%	1 210 620.8%
Other own revenue	626	626	87	20.3%	190	44.2%	50	11.6%	134	39.5%	462	165.6%	72	54.7%	79.2%
Gains on disposal of PPE	-	-	77	-	62	-	-	-	2	-	171	-	20	-	(94.7%)
Operating Expenditure	**87 812**	**87 812**	**21 488**	**24.4%**	**23 522**	**26.8%**	**17 011**	**19.4%**	**15 813**	**18.0%**	**77 834**	**88.6%**	**10 261**	**90.8%**	**(13.4%)**
Employee related costs	24 967	24 967	6 291	25.2%	9 470	37.9%	6 846	35.3%	8 471	24.8%	30 278	100.9%	7 749	98.9%	12.0%
Remuneration of councillors	2 507	2 507	396	15.8%	458	18.3%	601	23.0%	468	18.2%	1 924	70.2%	395	74.4%	18.8%
Debt impairment	1 673	1 673	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 396	2 396	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	411	411	606	146.3%	370	90.1%	140	33.2%	77	18.8%	1 192	290.4%	386	264.8%	(73.0%)
Bulk purchases	24 666	24 666	6 677	26.8%	5 447	21.9%	1 768	7.1%	419	1.7%	14 310	57.5%	5 595	74.8%	(92.5%)
Other Materials	2 191	2 191	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 533	2 533	2 794	76.1%	4 877	137.3%	2 583	72.7%	1 174	33.0%	11 228	316.1%	1 431	233.7%	117.9%
Transfers and grants	1 535	1 535	632	43.4%	632	43.4%	652	43.3%	656	43.6%	2 414	173.7%	533	138.8%	23.2%
Other expenditure	13 618	13 618	2 088	16.4%	2 397	18.2%	2 518	19.8%	4 380	34.8%	11 382	89.2%	2 099	68.8%	98.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2**	**2**	**9 145**		**412**		**(8 828)**		**3 676**		**4 405**		**(11 934)**		
Transfers recognised - capital	50 326	50 326	-	-	0	-	-	-	0	-	1	-	-	16.9%	847.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**50 328**	**50 328**	**9 145**		**413**		**(8 828)**		**3 676**		**4 406**		**(11 934)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**50 328**	**50 328**	**9 145**		**413**		**(8 828)**		**3 676**		**4 406**		**(11 934)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**50 328**	**50 328**	**9 145**		**413**		**(8 828)**		**3 676**		**4 406**		**(11 934)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**50 328**	**50 328**	**9 145**		**413**		**(8 828)**		**3 676**		**4 406**		**(11 934)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**50 326**	**50 326**	**7 284**	**14.5%**	**2 922**	**5.8%**	**5 034**	**10.0%**	**13 363**	**26.6%**	**28 603**	**56.8%**	**7 275**	**55.4%**	**83.7%**
National Government	50 326	50 326	7 284	14.5%	2 922	5.8%	5 034	10.0%	13 363	26.6%	28 603	56.8%	7 275	55.4%	83.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**50 326**	**50 326**	**7 284**	**14.5%**	**2 922**	**5.8%**	**5 034**	**10.0%**	**13 362**	**26.6%**	**28 603**	**56.8%**	**7 275**	**55.4%**	**83.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**50 326**	**50 326**	**7 284**	**14.5%**	**2 922**	**5.8%**	**5 034**	**10.0%**	**13 363**	**26.6%**	**28 603**	**56.8%**	**7 275**	**55.4%**	**83.7%**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 817	1 853	-	-	-	-	355	6.7%	3 741	61.9%	3 908	67.8%	-	171.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	255	-	2 340	-	2 596	-	-	-	(100.0%)
Sport And Recreation	2 822	3 822	-	-	-	-	-	-	-	-	-	-	-	66.3%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	46 494	46 454	7 284	15.7%	2 922	6.3%	4 779	10.3%	11 020	23.7%	26 005	55.9%	7 275	47.4%	51.5%
Electricity	6 334	6 334	5 278	82.1%	2 287	40.0%	556	1.8%	-	-	7 842	123.8%	4 536	202.6%	(100.0%)
Water	33 000	33 000	-	-	-	-	4 000	12.4%	7 160	21.8%	11 371	34.2%	-	-	(100.0%)
Waste Water Management	7 360	7 360	2 014	27.3%	70	1.1%	-	-	-	-	2 084	28.4%	2 646	78.4%	(100.0%)
Waste Management	399	399	-	-	566	143.4%	223	100.3%	3 849	966.6%	4 619	1 284.2%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**128 536**	**128 536**	**39 119**	**30.4%**	**25 849**	**20.1%**	**21 512**	**16.7%**	**5 377**	**4.2%**	**91 857**	**71.5%**	**6 912**	**93.6%**	**(16.7%)**
Property rates, penalties and collection charges	4 230	4 230	805	19.0%	705	16.7%	845	20.0%	692	16.4%	3 048	72.1%	1 177	-	(41.1%)
Service charges	**22 898**	**22 898**	**4 647**	**20.8%**	**4 131**	**18.6%**	**5 028**	**22.0%**	**4 192**	**18.9%**	**17 965**	**81.1%**	**4 533**	**89.8%**	(7.5%)
Other revenue	4 021	1 023	176	16.1%	354	32.1%	134	13.9%	247	23.1%	862	80.6%	188	-	31.1%
Government - operating	49 297	49 297	21 932	45.7%	16 146	33.1%	11 535	23.2%	70	-	49 252	99.8%	3	99.7%	7445%
Government - capital	52 090	51 532	11 558	22.2%	4 513	8.8%	3 568	6.9%	-	-	20 040	38.9%	-	100.0%	-
Interest	1 000	1 556	1	0.3%	1	0.0%	1	0.1%	234	17.3%	236	40.7%	705	481.3%	(67.2%)
Dividends															
Payments	**(83 641)**	**(83 641)**	**(21 362)**	**25.5%**	**(24 687)**	**29.8%**	**(17 324)**	**20.7%**	**(16 662)**	**19.1%**	**(78 776)**	**94.2%**	**(19 664)**	**94.9%**	**(14.3%)**
Suppliers and employees	(61 720)	(61 720)	(20 462)	33.3%	(20 660)	29.2%	(16 527)	29.2%	(15 239)	18.7%	(72 312)	92.2%	(17 798)	93.4%	(14.2%)

Finance charges	(815)	(415)	(248)	40.3%	(370)	90.1%	(145)	35.2%	(89)	21.6%	(850)	267.2%	(339)	273.2%	(73.4%)
Transfers and grants	(1 000)	(1 000)	(622)	62.2%	(622)	43.4%	(622)	43.3%	(622)	43.3%	(3 610)	173.2%	(539)	134.3%	23.9%
Net Cash from/(used) Operating Activities	**44 894**	**44 894**	**17 736**	**39.5%**	**1 761**	**3.9%**	**4 185**	**9.3%**	**(10 624)**	**(23.7%)**	**13 058**	**29.1%**	**(12 032)**	**90.1%**	**(11.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	**77**	-	**92**	-	**0**	-	**1**	-	**170**	-	**35**	-	**(97.9%)**
Proceeds on disposal of PPE	-	-	77	-	92	-	0	-	1	-	170	-	35	-	(97.9%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(50 328)**	**(50 328)**	**(7 284)**	**14.5%**	**(2 822)**	**5.6%**	**(5 034)**	**10.0%**	**(13 363)**	**26.6%**	**(28 603)**	**56.8%**	**(7 273)**	**55.4%**	**83.7%**
Capital assets	(50 328)	(50 328)	(7 284)	14.5%	(2 822)	5.6%	(5 034)	10.0%	(13 363)	26.6%	(28 603)	56.8%	(7 273)	55.4%	83.7%
Net Cash from/(used) Investing Activities	**(50 328)**	**(50 328)**	**(7 207)**	**14.3%**	**(2 730)**	**5.4%**	**(5 034)**	**10.0%**	**(13 362)**	**26.6%**	**(28 434)**	**56.5%**	**(7 240)**	**55.1%**	**84.6%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(5 432)**	**(5 432)**	**10 548**	**(194.2%)**	**(1 000)**	**18.7%**	**(849)**	**15.6%**	**(23 987)**	**441.6%**	**(15 376)**	**282.6%**	**(19 292)**	**(100.9%)**	**24.3%**
Cash/cash equivalents at the year begin:	5 043	2 000	4 246	84.2%	14 794	293.4%	10 725	329.0%	12 680	490.7%	4 246	162.7%	34 219		(53.9%)
Cash/cash equivalents at the year end:	(389)	(3 432)	14 794	(3 806.0%)	13 725	(3 529.8%)	12 888	(403.7%)	(11 187)	2 912%	(11 187)	2912%	14 927	1 134.7%	(240.3%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	205	8.7%	179	4.6%	170	4.5%	2 264	95.2%	2 823	4.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	494	16.2%	509	7.3%	398	6.7%	5 033	73.8%	6 434	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	395	1.8%	347	1.5%	292	1.8%	16 330	94.9%	16 364	19.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	337	1.5%	296	1.7%	292	1.7%	16 436	94.7%	17 359	20.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	378	1.9%	348	1.7%	347	1.7%	18 316	94.8%	20 382	23.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	24	2.6%	28	2.8%	28	2.8%	1 010	92.2%	1 090	1.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	202	1.4%	234	1.1%	233	1.1%	19 824	96.5%	20 542	23.8%	-	-	-	-
Total By Income Source	**2 594**	**2.9%**	**1 941**	**2.1%**	**1 759**	**2.0%**	**80 152**	**92.9%**	**86 252**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	214	4.1%	182	3.7%	195	3.7%	4 642	88.5%	5 249	6.1%	-	-	-	-
Commercial	477	5.4%	371	3.9%	287	3.0%	7 883	82.7%	9 534	10.3%	-	-	-	-
Households	1 603	3.4%	1 288	2.3%	1 131	2.0%	51 348	92.3%	55 651	64.2%	-	-	-	-
Other	178	1.1%	100	1.0%	146	1.0%	16 278	96.9%	16 818	19.5%	-	-	-	-
Total By Customer Group	**2 594**	**2.9%**	**1 941**	**2.1%**	**1 759**	**2.0%**	**80 152**	**92.9%**	**88 252**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 703	14.4%	1 846	9.7%	233	1.2%	14 159	74.7%	18 941	96.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	68	10.3%	-	-	242	36.2%	358	53.5%	668	3.4%
Total	**2 785**	**14.2%**	**1 940**	**9.4%**	**474**	**2.4%**	**14 517**	**74.0%**	**19 629**	**100.0%**

Contact Details

Municipal Manager	K Mothibi	053 041 0300
Financial Manager	Ms Nathapelo Mbesi	053 041 0314

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE- TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**130 788**	**110 781**	**66 560**	**50.9%**	**30 832**	**23.6%**	**29 523**	**26.7%**	**13 481**	**12.2%**	**140 336**	**126.7%**	**11 122**	**96.2%**	**21.2%**
Property rates	10 351	11 908	27 401	264.7%	1 336	12.9%	1 299	10.9%	1 165	9.8%	31 199	262.0%	1 206	277.7%	(8.8%)
Property rates - penalties and collection charges	330	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Service charges - electricity revenue	31 109	25 609	7 311	23.5%	6 466	20.8%	6 629	25.9%	5 941	23.9%	26 352	161.7%	5 123	87.4%	16.0%
Service charges - water revenue	7 413	6 178	1 178	15.9%	1 416	19.1%	1 248	20.2%	1 630	29.6%	5 472	91.8%	1 598	(134.8%)	62.7%
Service charges - sanitation revenue	6 639	5 624	1 601	24.1%	1 668	25.1%	1 616	32.2%	1 699	31.9%	6 427	127.9%	1 456	105.6%	9.9%
Service charges - refuse revenue	5 416	2 941	1 567	31.3%	1 568	31.3%	1 070	37.6%	1 061	38.5%	4 264	150.6%	666	125.1%	113%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	385	896	744	192.2%	154	42.0%	66	7.4%	153	17.1%	1 127	125.8%	138	58.7%	11.1%
Interest earned - external investments	510	633	66	12.7%	30	5.8%	61	9.7%	110	17.7%	266	42.2%	483	79.2%	(77.8%)
Interest earned - outstanding debtors	-	620	516	-	437	-	338	54.1%	214	52.2%	1 504	256.7%	317	-	(1.9%)
Dividends received	100	60	26	26.0%	12	12.1%	-	-	-	-	37	44.6%	-	43.6%	-
Fines	328	117	46	14.0%	26	8.0%	27	31.2%	33	28.4%	147	125.7%	30	44.2%	(34.1%)
Licences and permits	-	60	26	-	8	-	10	43.8%	16	40.0%	59	163.8%	6	-	171.2%
Agency services	-	100	21	-	21	-	12	14.6%	22	22.7%	89	89.1%	35	-	(23.4%)
Transfers recognised - operational	64 274	53 641	26 075	39.3%	17 355	26.1%	16 652	31.4%	11 693	21.1%	61 133	113.2%	58	66.8%	2 083.0%
Other own revenue	4 926	849	439	10.7%	101	3.0%	189	23.1%	182	22.2%	914	111.8%	214	44.7%	(15.0%)
Gains on disposal of PPE	-	2 500	-	-	780	-	300	12.0%	-	-	1 080	43.2%	-	-	-
Operating Expenditure	**152 561**	**112 758**	**39 268**	**25.1%**	**32 215**	**21.1%**	**24 771**	**22.0%**	**28 569**	**25.3%**	**123 792**	**109.8%**	**36 512**	**104.7%**	**(21.9%)**
Employee related costs	55 557	49 477	13 532	24.4%	13 833	27.4%	14 466	29.8%	13 377	27.0%	55 163	111.5%	13 499	101.6%	6.7%
Remuneration of councillors	5 331	-	1 318	24.7%	1 272	23.9%	994	-	1 363	-	4 948	-	1 422	95.3%	(4.4%)
Debt impairment	2 501	2 094	1 171	46.8%	-	-	-	-	-	-	1 171	56.2%	6 671	266.8%	(100.0%)
Depreciation and asset impairment	19 668	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 008	1 757	2	0%	6	-	(14)	(8%)	648	37.9%	636	37.2%	9	38.8%	4691.0.0%
Bulk purchases	26 700	26 046	12 842	48.3%	6 736	25.2%	1 132	4.3%	6 961	22.5%	26 691	165.4%	8 598	111.8%	(39.2%)
Other Materials	7 628	-	1 532	20.1%	2 511	32.9%	207	-	-	-	4 250	-	-	-	-
Contracted services	1 000	732	36	2.4%	142	9.4%	388	51.7%	540	71.9%	1 107	147.7%	24	-	2 161.4%
Transfers and grants	2 603	4 099	233	7.9%	902	33.0%	1 132	25.8%	1 210	27.5%	3 469	78.9%	318	-	281.1%
Other expenditure	33 766	28 747	7 913	22.5%	6 815	20.2%	6 420	23.5%	5 391	19.1%	26 539	91.8%	7 016	103.7%	21.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(21 793)**	**(1 978)**	**26 232**		**(1 381)**		**4 754**		**(15 028)**		**16 577**		**(25 390)**		
Transfers recognised - capital	20 571	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 222)**	**(1 978)**	**26 232**		**(1 381)**		**4 754**		**(15 028)**		**16 577**		**(25 390)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1 222)**	**(1 978)**	**26 232**		**(1 381)**		**4 754**		**(15 028)**		**16 577**		**(25 390)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 222)**	**(1 978)**	**26 232**		**(1 381)**		**4 754**		**(15 028)**		**16 577**		**(25 390)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 222)**	**(1 978)**	**26 232**		**(1 381)**		**4 754**		**(15 028)**		**16 577**		**(25 390)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**20 571**	**41 855**	**2 681**	**12.9%**	**1 692**	**8.2%**	**2 958**	**7.1%**	**2 468**	**5.9%**	**9 779**	**23.4%**	**4 934**	**105.9%**	**(50.0%)**
National Government	20 571	41 855	2 631	12.9%	1 614	7.8%	2 956	7.1%	2 452	5.9%	9 672	23.1%	818	83.3%	200.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	4 212	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**20 571**	**41 855**	**2 631**	**12.9%**	**1 614**	**7.8%**	**2 956**	**7.1%**	**2 452**	**5.9%**	**9 672**	**23.1%**	**4 030**	**102.0%**	**(49.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	50	-	78	-	2	-	16	-	107	-	103	200.7%	(84.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**20 571**	**41 855**	**2 681**	**12.9%**	**1 692**	**8.2%**	**2 958**	**7.1%**	**2 468**	**5.9%**	**9 779**	**23.4%**	**4 934**	**105.9%**	**(50.0%)**
Governance and Administration	-	-	**6**	-	**75**	-	**5**	-	**10**	-	**96**	-	**16**	**169.3%**	**(67.4%)**
Executive & Council	-	-	2	-	2	-	-	-	15	-	17	-	6	129.3%	160.9%
Budget& Treasury Office	-	-	3	-	36	-	5	-	5	-	43	-	10	-	1 189.8%
Corporate Services	-	-	4	-	32	-	-	-	-	-	36	-	49	-	(100.0%)
Community and Public Safety	**3 648**	**3 648**	**76**	**2.0%**	**6**	**0%**	**-**	**-**	**-**	**-**	**81**	**2.1%**	**1 454**	**47.1%**	**(100.0%)**
Community& Social Services	-	-	2	-	6	-	-	-	-	-	9	-	-	-	-
Sport And Recreation	2 648	2 610	76	2.9%	-	-	-	-	-	-	76	3.0%	1 454	65.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 000**	**7 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 000	7 000	-	-	-	-	-	-	-	-	-	-	1	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 161**	**31 443**	**2 573**	**25.3%**	**1 614**	**15.9%**	**2 950**	**9.4%**	**2 452**	**7.8%**	**9 594**	**30.5%**	**3 418**	**108.6%**	**(28.3%)**
Electricity	4 000	4 000	1 432	35.8%	-	-	404	9.0%	404	9.0%	2 238	49.0%	-	-	(100.0%)
Water	-	15 000	-	-	-	-	-	-	-	-	-	-	32	-	(100.0%)
Waste Water Management	6 161	11 443	1 142	20.4%	1 614	28.0%	2 552	21.4%	2 048	17.1%	7 357	61.7%	3 386	108.3%	(39.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**151 339**	**174 976**	**62 447**	**41.3%**	**41 368**	**27.3%**	**54 285**	**31.0%**	**49 238**	**23.0%**	**198 278**	**113.3%**	**21 312**	**197.9%**	**88.8%**
Property rates, penalties and collection charges	11 101	15 101	4 167	37.5%	5 079	45.8%	6 207	41.1%	1 967	12.6%	17 353	114.9%	1 485	86.5%	28.0%
Service charges	47 861	47 861	9 168	19.2%	8 412	17.6%	9 538	19.9%	9 666	19.9%	35 874	75.0%	9 194	79.7%	16.6%
Other revenue	3 226	5 744	3 745	121.6%	5 171	168.0%	16 052	281.0%	23 622	458.9%	53 816	937.0%	11 026	462.2%	121.8%
Government - operating	66 213	63 469	29 239	44.2%	17 640	26.6%	16 051	25.2%	1 036	1.6%	63 966	100.8%	58	100.4%	1972.7%
Government - capital	23 138	41 802	14 346	62.0%	5 064	21.9%	6 439	15.4%	2 522	6.0%	28 372	67.9%	-	135.5%	1500.0%
Interest	815	799													
Dividends	500	500												49.2%	
Payments	**(126 594)**	**(153 663)**	**(36 720)**	**29.0%**	**(32 182)**	**25.4%**	**(29 569)**	**21.8%**	**(28 567)**	**21.0%**	**(126 898)**	**93.8%**	**(24 882)**	**91.3%**	**14.8%**
Suppliers and employees	(119 862)	(130 862)	(36 479)	30.4%	(31 287)	26.1%	(28 439)	21.7%	(29 655)	20.3%	(123 860)	93.8%	(23 848)	89.8%	11.4%

Finance charges	(2 591)	(2 008)	(16)	7%	(0)	0%	(0)	1%	(649)	32.2%	(668)	33.3%	(684)	37.1%	(5.2%)
Transfers and grants	(4 283)	(3 926)	(223)	5.7%	(692)	21.2%	(1 132)	43.8%	(1 254)	44.3%	(3 023)	134.6%	(326)	-	(74.2%)
Net Cash from/(used) Operating Activities	**24 775**	**29 284**	**25 727**	**103.8%**	**8 125**	**36.8%**	**24 695**	**62.9%**	**11 731**	**29.9%**	**71 278**	**191.4%**	**(3 554)**	**284.7%**	**(420.1%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 571)**	**(41 933)**	**(1 241)**	**6.0%**	**(1 659)**	**8.3%**	**(1 667)**	**4.7%**	**(2 066)**	**4.9%**	**(6 999)**	**16.7%**	**(4 934)**	**182.7%**	**(58.2%)**
Capital assets	(20 571)	(41 933)	(1 241)	6.0%	(1 659)	8.3%	(1 667)	4.7%	(2 066)	4.9%	(6 999)	16.7%	(4 934)	182.7%	(58.2%)
Net Cash from/(used) Investing Activities	**(20 571)**	**(41 933)**	**(1 241)**	**6.0%**	**(1 659)**	**8.3%**	**(1 667)**	**4.7%**	**(2 066)**	**4.9%**	**(6 999)**	**16.7%**	**(4 934)**	**182.7%**	**(58.2%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(583)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(583)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(583)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**3 701**	**(2 571)**	**24 486**	**661.5%**	**7 427**	**200.6%**	**22 710**	**(883.4%)**	**9 667**	**(376.0%)**	**64 289**	**(2 500.7%)**	**(9 488)**	**(525.4%)**	**(213.9%)**
Cash/cash equivalents at the year begin:	5 122	6 094	12 946	252.8%	37 334	726.6%	46 760	712.2%	67 470	1 072.8%	13 846	244.0%	61 182	167.3%	613%
Cash/cash equivalents at the year end:	8 823	3 710	37 334	423.1%	44 760	507.3%	67 470	1 917.2%	77 137	2 077.7%	77 137	2 077.7%	51 687	616.9%	143.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	305	4.3%	216	2.9%	166	2.2%	2 760	90.9%	8 510	16.9%	-	-	-	-
Receivables from Exchange Transactions - Electricity	1 842	36.2%	406	10.7%	347	9.1%	2 760	49.1%	5 669	11.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	517	3.8%	199	1.5%	168	1.2%	12 346	93.3%	13 231	26.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	409	3.1%	314	2.3%	304	2.2%	12 578	92.3%	13 605	26.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	253	2.8%	311	2.4%	265	2.2%	8 003	92.5%	8 872	17.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	0	4.8%	197	99.5%	198	1.2%	-	-	-	-
Total By Income Source	**3 509**	**6.9%**	**1 547**	**3.1%**	**1 224**	**2.4%**	**44 354**	**87.6%**	**50 633**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	349	12.0%	277	9.5%	157	5.4%	2 132	73.1%	2 913	5.8%	-	-	-	-
Commercial	1 333	9.0%	442	3.1%	337	2.3%	12 376	85.6%	14 482	28.6%	-	-	-	-
Households	1 844	5.4%	827	2.5%	730	2.2%	29 846	89.7%	33 237	65.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 509**	**6.9%**	**1 547**	**3.1%**	**1 224**	**2.4%**	**44 354**	**87.6%**	**50 633**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr T L Mkhwane	083 653 1111
Financial Manager	Mr L Mohlakoana	083 653 1111

Source: Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 952 721**	**1 929 721**	**584 662**	**29.9%**	**488 159**	**25.0%**	**553 417**	**28.7%**	**441 376**	**22.9%**	**2 067 614**	**107.1%**	**539 016**	**109.3%**	**(18.1%)**
Property rates	169 178	169 178	70 589	37.3%	62 777	33.3%	63 309	33.5%	63 236	33.4%	259 908	137.4%	53 592	113.3%	18.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	746 025	723 032	152 365	20.4%	111 360	14.9%	110 377	15.7%	119 660	16.4%	490 760	68.6%	108 832	65.3%	11.1%
Service charges - water revenue	203 868	203 868	72 367	35.5%	68 602	46.0%	80 048	44.2%	116 457	57.3%	279 924	165.8%	87 924	179.4%	32.7%
Service charges - sanitation revenue	120 882	120 882	33 684	27.9%	34 737	28.7%	34 382	28.4%	32 499	26.9%	135 302	111.9%	24 998	121.4%	(7.4%)
Service charges - refuse revenue	68 937	68 937	20 933	30.4%	21 232	31.2%	21 092	31.0%	19 716	29.0%	82 973	121.0%	21 671	133.4%	(9.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10 700	10 700	4 114	38.2%	5 085	47.3%	4 029	37.4%	4 980	43.0%	17 908	166.4%	2 812	209.7%	62.9%
Interest earned - external investments	635	635	398	46.5%	398	62.8%	635	100.1%	786	123.8%	2 106	330.1%	249	-	222.4%
Interest earned - outstanding debtors	112 971	112 971	24 718	21.9%	29 310	25.9%	32 421	28.7%	34 411	30.5%	120 861	106.6%	26 246	119.2%	26.7%
Dividends received	17	17	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 122	4 122	646	15.6%	633	15.4%	628	15.2%	627	16.0%	2 558	62.0%	532	52.2%	31.0%
Licences and permits	45	60	20	50.4%	12	30.0%	22	37.6%	13	21.8%	67	170.4%	16	-	20.4%
Agency services	19 025	19 025	-	-	-	-	1 865	17.9%	3 349	31.9%	5 213	49.7%	-	-	(100.0%)
Transfers recognised - operational	456 686	456 686	170 913	42.3%	76 158	16.2%	152 810	37.8%	-	-	452 886	99.1%	152 172	109.4%	(100.0%)
Other own revenue	74 670	74 670	33 332	42.3%	43 453	57.7%	37 777	47.8%	44 735	56.8%	161 488	284.2%	50 664	381.3%	13.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 088 071**	**2 043 071**	**270 842**	**13.1%**	**308 162**	**14.9%**	**397 694**	**19.4%**	**354 659**	**17.3%**	**1 331 348**	**65.1%**	**375 670**	**64.7%**	**(5.8%)**
Employee related costs	568 263	604 263	141 384	24.9%	141 488	24.9%	148 420	24.6%	153 310	25.4%	584 602	96.7%	126 591	104.1%	12.2%
Remuneration of councillors	26 763	26 763	6 880	25.7%	6 932	25.9%	7 999	29.9%	7 210	27.0%	29 022	108.4%	6 134	115.3%	7.2%
Debt impairment	87 960	87 960	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	182 680	182 680	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	168 000	133 000	-	-	9 139	6.9%	46	-	-	-	9 185	6.9%	-	-	(100.0%)
Bulk purchases	677 800	677 800	53 991	8.7%	58 993	9.6%	140 916	23.0%	74 519	12.1%	328 149	53.3%	128 772	67.4%	(42.1%)
Other Materials	-	-	4 623	-	14 476	-	9 719	-	14 188	-	43 006	-	11 684	-	28.1%
Contracted services	89 090	89 090	4 019	4.5%	4 812	5.4%	2 904	3.3%	2 720	3.1%	14 519	16.2%	1 138	99.2%	140.1%
Transfers and grants	22 603	32 848	-	-	-	-	6 761	20.6%	10 222	31.2%	17 014	51.8%	-	-	(100.0%)
Other expenditure	263 622	290 624	60 277	21.3%	81 922	28.7%	79 829	27.1%	92 399	30.4%	314 841	117.0%	91 026	202.4%	1.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(115 350)**	**(113 350)**	**313 819**		**179 997**		**155 723**		**86 717**		**736 266**		**163 347**		
Transfers recognised - capital	116 451	116 451	41 326	35.5%	38 724	33.3%	38 192	32.8%	-	-	118 242	101.5%	-	109.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 101**	**1 101**	**355 154**		**218 721**		**193 915**		**86 717**		**854 517**		**163 347**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 101**	**1 101**	**355 154**		**218 721**		**193 915**		**86 717**		**854 517**		**163 347**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 101**	**1 101**	**355 154**		**218 721**		**193 915**		**86 717**		**854 517**		**163 347**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 101**	**1 101**	**355 154**		**218 721**		**193 915**		**86 717**		**854 517**		**163 347**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**146 450**	**146 451**	**19 515**	**13.3%**	**10 935**	**7.5%**	**32 168**	**22.0%**	**32 048**	**21.9%**	**94 884**	**64.7%**	**52 532**	**97.5%**	**(39.0%)**
National Government	116 450	116 451	19 496	16.7%	10 715	9.2%	29 146	25.0%	25 241	21.7%	84 599	72.6%	52 030	108.8%	(51.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**116 450**	**116 451**	**19 496**	**16.7%**	**10 715**	**9.2%**	**29 146**	**25.0%**	**25 241**	**21.7%**	**84 599**	**72.6%**	**52 030**	**108.8%**	**(51.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 000	30 000	19	1%	239	8%	3 022	10.1%	6 808	22.7%	10 085	33.6%	502	9.3%	1 256.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**146 450**	**146 451**	**19 515**	**13.3%**	**10 935**	**7.5%**	**32 168**	**22.0%**	**32 048**	**21.9%**	**94 884**	**64.7%**	**52 532**	**97.5%**	**(39.0%)**
Governance and Administration	**15 549**	**15 549**	**46**	**0%**	**778**	**5%**	**1 403**	**9.0%**	**4 647**	**29.9%**	**7 937**	**51.0%**	**923**	**9.1%**	**404.1%**
Executive & Council	33 945	33 945	19	0%	239	1%	3 022	8.9%	4 647	13.7%	7 927	23.4%	502	9.3%	826.1%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**47 715**	**47 714**	**1 107**	**2.3%**	**1 778**	**3.7%**	**11 440**	**30.3%**	**1 117**	**2.6%**	**15 913**	**41.9%**	**30 648**	**97.9%**	**(84.7%)**
Community & Social Services	28 103	29 103	1 094	3.8%	540	1.9%	7 803	26.8%	1 389	4.8%	10 826	37.2%	16 235	138.4%	(91.4%)
Sport And Recreation	19 026	18 026	304	2.8%	1 218	6.7%	3 643	21.2%	1 732	9.7%	6 916	38.4%	2 127	47.3%	(33.7%)
Public Safety	600	600	-	-	-	-	-	-	-	-	-	-	1 597	159.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 751**	**31 751**	**4 340**	**13.7%**	**3 301**	**10.4%**	**9 171**	**28.9%**	**5 222**	**16.4%**	**22 033**	**69.4%**	**4 662**	**66.4%**	**27.9%**
Planning and Development	14 643	14 643	3 452	23.6%	2 113	14.4%	6 911	49.5%	2 262	16.1%	14 840	100.0%	3 233	107.3%	0.8%
Road Transport	17 108	17 108	888	5.2%	1 187	6.9%	2 260	13.8%	2 960	16.8%	7 292	43.0%	1 428	19.3%	54.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**33 021**	**33 021**	**13 559**	**41.1%**	**5 057**	**17.1%**	**8 529**	**19.8%**	**19 025**	**57.6%**	**44 771**	**135.6%**	**27 399**	**172.0%**	**(30.6%)**
Electricity	2 245	2 245	573	30.6%	-	-	-	-	4 554	189.9%	4 926	219.6%	2 031	137.5%	109.4%
Water	45	45	6 376	15 908.9%	1 656	4 014.0%	1 192	2 913.5%	-	-	9 141	22 663.4%	14 931	6 761.7%	(100.0%)
Waste Water Management	30 781	30 781	6 616	21.5%	4 691	13.2%	5 384	17.4%	14 772	48.1%	30 763	99.9%	11 566	93.5%	27.7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 839 252**	**1 839 252**	**445 082**	**24.2%**	**358 262**	**19.5%**	**460 077**	**25.0%**	**279 658**	**15.2%**	**1 543 079**	**83.9%**	**410 086**	**94.7%**	**(31.8%)**
Property rates, penalties and collection charges	189 175	189 175	45 167	23.9%	33 922	17.9%	63 722	33.7%	63 195	33.4%	205 997	108.9%	31 868	10.7%	98.2%
Service charges	911 659	911 659	153 199	16.8%	159 994	17.5%	159 992	17.6%	159 337	17.5%	631 552	69.3%	144 231		10.5%
Other revenue	162 548	162 548	33 491	20.6%	34 138	21.0%	41 622	40.9%	33 621	49.7%	170 242	104.7%	54 036		(6.9%)
Government - operating	456 584	456 584	170 913	42.0%	76 158	33.2%	153 810	37.9%	-	-	452 886	99.1%	152 113	158.7%	(100.0%)
Government - capital	400 286	400 286	41 312	10.3%	51 051	12.7%	37 931	12.6%	-	-	130 294	32.5%	-	105.3%	-
Interest	113 400	113 400	2 038	1.8%	2 326	2.0%	3 434	3.0%	4 510	5.8%	12 140	10.7%	29 838		(74.2%)
Dividends	14	14	-	-	-	-	-	-	-	-	-	-	-		-
Payments	**(1 686 398)**	**(2 045 072)**	**(370 843)**	**14.3%**	**(338 182)**	**16.2%**	**(387 684)**	**19.4%**	**(354 662)**	**17.3%**	**(1 331 351)**	**65.1%**	**(375 678)**	**87.8%**	**(5.8%)**
Suppliers and employees	(1 686 398)	(1 877 072)	(370 843)	16.1%	(338 182)	18.0%	(381 784)	20.3%	(344 394)	18.3%	(1 355 153)	69.0%	(374 678)	94.3%	(8.3%)

Finance charges	(169 000)	(122 000)	-		-	-	(9 139)	6.9%	(46)	-	(9 185)	6.9%	-	-	(100.0%)
Transfers and grants	(50 000)	(50 000)	-		-	-	(6 781)	13.3%	(13 252)	26.3%	(20 034)	40.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**(56 288)**	**(253 625)**	**176 229**	**(346.2%)**	**52 168**	**(99.8%)**	**62 393**	**(28.2%)**	**(73 506)**	**26.4%**	**211 727**	**(182.9%)**	**34 620**	**143.2%**	**(247.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments															
Capital assets	(116 451)	(116 451)	(19 515)	16.8%	(19 935)	8.4%	(32 168)	27.6%	(32 048)	27.5%	(64 696)	81.3%	(52 533)	85.7%	(39.8%)
Net Cash from/(used) Investing Activities	**(116 451)**	**(116 451)**	**(19 515)**	**16.8%**	**(19 935)**	**8.4%**	**(32 168)**	**27.6%**	**(32 048)**	**27.5%**	**(64 696)**	**81.3%**	**(52 533)**	**85.7%**	**(39.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(166 739)**	**(322 277)**	**154 723**	**(92.8%)**	**39 146**	**(23.5%)**	**30 225**	**(9.4%)**	**(107 058)**	**33.2%**	**117 043**	**(36.3%)**	**(18 112)**	**567.2%**	**491.1%**
Cash/cash equivalents at the year begin:	30 000	548	-		154 723	515.7%	150 868	(5509.6%)	234 594	4614.9%	-	-	154 623	-	39.2%
Cash/cash equivalents at the year end:	(136 739)	(322 329)	154 723	(113.1%)	193 869	(141.8%)	234 694	(69.0%)	117 645	(34.3%)	117 643	(34.2%)	136 711	522.4%	(23.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	46 771	7.1%	39 533	6.1%	16 146	2.4%	555 894	84.3%	667 946	33.9%	-	-	-	-
Trade and Other Receivables from Exchange Transac	30 648	16.6%	13 681	7.4%	6 002	3.2%	132 666	73.0%	188 449	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	18 624	8.4%	10 681	4.7%	9 640	4.2%	187 232	82.7%	226 470	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	9 633	3.9%	7 087	2.9%	6 468	2.6%	224 658	90.7%	247 669	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	5 899	3.4%	4 088	2.3%	3 824	2.2%	153 176	91.9%	166 754	8.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	648	1.4%	643	1.4%	646	1.4%	44 722	95.9%	46 670	2.3%	-	-	-	-
Interest on Arrear Debtor Accounts	11 182	2.6%	10 681	2.6%	10 746	2.5%	391 666	92.3%	424 816	21.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 205	0.4%	2 001	0.4%	1 044	0.2%	37 047	84.8%	38 386	1.9%	-	-	-	-
Total By Income Source	**132 691**	**6.5%**	**77 966**	**3.8%**	**53 707**	**2.7%**	**1 761 244**	**86.9%**	**2 027 548**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8 868	18.6%	6 716	14.1%	5 324	11.2%	36 787	56.2%	47 679	2.4%	-	-	-	-
Commercial	37 628	9.1%	15 955	3.8%	10 642	2.6%	349 084	84.4%	414 578	20.4%	-	-	-	-
Households	83 195	5.4%	54 689	3.6%	37 693	2.5%	1 342 100	88.4%	1 517 677	74.8%	-	-	-	-
Other	2 000	3.6%	2 726	2.1%	1 748	2.2%	33 732	93.9%	35 982	1.7%	-	-	-	-
Total By Customer Group	**132 691**	**6.5%**	**77 966**	**3.8%**	**53 707**	**2.7%**	**1 761 244**	**86.9%**	**2 027 548**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	68 220	7.5%	-		43 682	4.7%	801 143	87.8%	913 045	37.8%
Bulk Water	41 353	2.9%	46 843	3.3%	41 416	2.9%	1 305 653	91.0%	1 435 106	59.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 821	31.2%	7 169	11.3%	1 210	1.9%	35 302	55.6%	63 507	2.6%
Auditor-General	213	13.5%	678	46.4%	240	15.7%	397	26.0%	1 527	1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**129 587**	**5.4%**	**54 689**	**2.3%**	**80 933**	**3.0%**	**2 142 447**	**88.8%**	**2 412 037**	**100.0%**

Contact Details

Municipal Manager	Mr Mothusi Lephaana	027 291 3337
Financial Manager	Mr Thabiso Tsosoli	027 291 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**351 404**	**352 126**	**104 876**	**29.8%**	**91 720**	**26.1%**	**87 134**	**24.7%**	**49 430**	**14.0%**	**333 160**	**94.6%**	**80 288**	**94.0%**	**(44.8%)**
Property rates	19 994	17 016	4 873	24.4%	5 051	25.3%	4 990	29.4%	4 998	29.4%	19 913	117.1%	4 781	89.8%	4.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	87 392	79 256	19 901	22.7%	19 153	21.9%	18 306	23.0%	18 244	23.0%	75 606	95.4%	21 980	96.8%	(17.0%)
Service charges - water revenue	48 800	49 840	5 270	10.8%	13 632	27.9%	11 999	24.0%	11 913	23.9%	41 821	83.9%	9 450	92.9%	17.1%
Service charges - sanitation revenue	26 243	26 243	6 566	25.0%	6 598	25.1%	6 623	25.2%	6 639	25.3%	26 415	100.7%	6 207	98.3%	6.8%
Service charges - refuse revenue	26 316	26 316	7 066	26.9%	7 081	26.9%	7 080	26.9%	7 079	26.9%	28 330	96.6%	6 696	91.4%	5.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	42	640	153	248.2%	417	1 004.7%	152	23.5%	142	22.9%	914	136.6%	248	778.4%	(44.8%)
Interest earned - external investments	2 000	1 656	583	29.1%	494	24.7%	609	33.8%	680	36.7%	2 366	127.5%	282	59.8%	141.5%
Interest earned - outstanding debtors	10 512	17 549	5 536	52.7%	4 730	47.2%	1 561	7.7%	221	1.2%	11 048	64.5%	3 642	63.3%	(100.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	100	120	41	41.2%	43	42.6%	42	35.1%	27	22.4%	153	127.3%	54	162.8%	(49.9%)
Licences and permits	5	5	-	-	-	-	-	-	0	10.6%	0	10.6%	-	53.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	130 665	133 660	53 388	40.9%	34 220	27.2%	34 480	27.4%	-	-	122 088	97.2%	34 168	95.8%	(100.0%)
Other own revenue	1 776	6 644	1 638	91.9%	268	14.4%	1 592	21.1%	638	9.7%	3 968	59.9%	868	117.1%	(26.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**475 530**	**459 144**	**72 185**	**15.2%**	**86 962**	**18.3%**	**80 755**	**17.6%**	**92 768**	**20.2%**	**332 669**	**72.5%**	**93 388**	**67.3%**	**(.7%)**
Employee related costs	121 309	124 730	29 821	24.6%	30 594	25.2%	28 624	23.0%	30 660	24.6%	121 232	97.2%	28 607	88.1%	7.5%
Remuneration of councillors	6 165	7 256	1 623	22.3%	1 766	22.6%	2 073	28.6%	1 667	26.2%	7 127	100.2%	2 076	92.9%	(9.2%)
Debt impairment	48 866	64 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	79 910	80 622	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	16 000	16 000	2 257	14.1%	5 783	36.1%	6 017	33.4%	8 140	45.2%	22 196	123.2%	5 681	121.1%	38.4%
Bulk purchases	103 631	103 000	23 869	24.3%	20 738	19.6%	28 452	27.1%	32 127	30.6%	107 200	102.1%	30 191	98.2%	6.4%
Other Materials	6 823	8 432	1 438	20.8%	1 338	19.6%	1 640	18.2%	2 205	37.9%	7 516	89.6%	1 960	119.5%	62.1%
Contracted services	12 920	11 627	2 327	25.3%	4 398	34.6%	2 010	17.2%	4 436	38.2%	13 401	115.2%	5 650	115.7%	(22.1%)
Transfers and grants	41 341	23 672	(31)	-	12 200	29.6%	4 092	16.9%	1 980	8.3%	18 386	76.2%	6 638	96.1%	(70.2%)
Other expenditure	35 366	34 746	8 402	24.0%	10 594	28.0%	6 778	19.5%	9 999	28.7%	35 282	101.0%	12 114	90.2%	(17.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(124 126)**	**(107 018)**	**32 692**		**4 758**		**6 379**		**(43 337)**		**491**		**(13 100)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	**(124 126)**	**(107 018)**	**32 692**		**4 758**		**6 379**		**(43 337)**		**491**		**(13 100)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	**(124 126)**	**(107 018)**	**32 692**		**4 758**		**6 379**		**(43 337)**		**491**		**(13 100)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	**(124 126)**	**(107 018)**	**32 692**		**4 758**		**6 379**		**(43 337)**		**491**		**(13 100)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	**(124 126)**	**(107 018)**	**32 692**		**4 758**		**6 379**		**(43 337)**		**491**		**(13 100)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**45 853**	**45 853**	**7 843**	**17.1%**	**8 597**	**18.7%**	**6 873**	**15.0%**	**7 569**	**16.5%**	**30 882**	**67.3%**	**11 683**	**69.0%**	**(35.2%)**
National Government	28 753	28 753	5 608	19.5%	8 597	29.9%	6 873	23.9%	7 569	26.3%	28 647	99.6%	11 683	100.6%	(35.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	16 000	16 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 753**	**44 753**	**5 608**	**12.5%**	**8 597**	**19.2%**	**6 873**	**15.4%**	**7 569**	**16.9%**	**28 647**	**64.0%**	**11 683**	**69.7%**	**(35.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 100	1 100	2 234	203.1%	-	-	-	-	-	-	2 234	203.1%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**45 853**	**45 853**	**7 843**	**17.1%**	**8 597**	**18.7%**	**6 873**	**15.0%**	**7 569**	**16.5%**	**30 882**	**67.3%**	**11 683**	**69.0%**	**(35.2%)**
Governance and Administration	**1 000**	**1 000**	**44**	**4.4%**	**-**	**-**	**-**	**-**	**-**	**-**	**44**	**4.4%**	**-**	**-**	**-**
Executive & Council	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	-	44	4.4%	-	-	-	-	-	-	44	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 617**	**4 866**	**1 748**	**47.7%**	**1 175**	**32.5%**	**1 452**	**31.0%**	**-**	**-**	**4 374**	**87.1%**	**705**	**15.0%**	**(100.0%)**
Community & Social Services	-	1 000	686	-	13	-	-	-	-	-	703	45.2%	528	74.0%	(100.0%)
Sport And Recreation	2 617	3 311	938	21.3%	2 316	88.5%	2 454	45.2%	-	-	5 218	99.4%	218	4.7%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19 286**	**17 813**	**6 479**	**33.7%**	**4 423**	**23.0%**	**4 469**	**25.1%**	**7 569**	**42.5%**	**22 939**	**128.8%**	**9 919**	**126.3%**	**(23.7%)**
Planning and Development	100	100	-	-	276	276.0%	58	58.0%	410	410.1%	744	744.1%	454	310.9%	1.0%
Road Transport	19 186	17 713	6 479	33.8%	4 298	22.0%	4 411	24.9%	7 159	40.4%	22 348	126.6%	9 516	125.5%	(24.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**21 598**	**20 172**	**72**	**.3%**	**1 845**	**8.5%**	**-**	**-**	**-**	**-**	**1 917**	**9.5%**	**965**	**13.3%**	**(100.0%)**
Electricity	16 798	17 600	72	.4%	1 481	8.8%	-	-	-	-	1 553	8.8%	664	13.6%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	4 800	2 537	-	-	364	7.6%	-	-	-	-	364	14.4%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**1 438**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**343 208**	**397 986**	**101 647**	**29.6%**	**66 159**	**19.3%**	**85 379**	**21.5%**	**30 785**	**7.7%**	**283 970**	**71.4%**	**70 589**	**85.4%**	**(56.4%)**
Property rates, penalties and collection charges	14 896	17 014	5 234	34.8%	1 785	11.9%	5 132	30.2%	4 607	27.0%	16 742	98.4%	4 716	10.9%	(2.4%)
Service charges	163 864	163 716	29 997	18.8%	22 551	14.4%	34 466	14.0%	23 256	12.7%	99 832	54.3%	29 071		(20.0%)
Other revenue	11 822	7 332	1 216	62.2%	952	61.5%	9 010	127.2%	2 597	32.6%	13 810	188.8%	1 686		147.1%
Government - operating	123 663	123 663	53 386	42.8%	34 216	27.2%	34 462	27.6%	-	-	122 074	97.1%	34 538	99.9%	(100.0%)
Government - capital	29 463	85 261	11 796	35.2%	5 791	12.5%	1 309	2.8%	-	-	24 896	53.8%	-	76.5%	
Interest	10 513	10 522	18	0.7%	-	-	750	7.1%	541	2.8%	842	4.2%	1 558		(65.2%)
Dividends															
Payments	**(311 691)**	**(333 969)**	**(65 343)**	**21.0%**	**(41 662)**	**19.9%**	**(63 179)**	**18.9%**	**(63 133)**	**18.9%**	**(253 316)**	**75.9%**	**(73 934)**	**95.4%**	**(14.6%)**
Suppliers and employees	(266 207)	(291 993)	(63 332)	24.3%	(41 662)	23.2%	(62 179)	21.6%	(62 133)	21.6%	(253 307)	86.8%	(72 625)	99.8%	(13.1%)

Finance charges	(8 000)	(16 000)	(17)	1%	-	-	-	-	-	-	(11)	1%	(2 006)	75.0%	(100.0%)
Transfers and grants	(56 600)	(23 621)	-		-	-	-	-	-	-	-		(566)		(100.0%)
Net Cash from/(used) Operating Activities	**32 127**	**64 021**	**36 394**	**113.8%**	**4 296**	**13.4%**	**22 205**	**34.7%**	**(32 348)**	**(50.5%)**	**30 452**	**47.6%**	**(5 193)**	**39.2%**	**533.6%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(45 833)**	**-**	**(2 234)**	**4.9%**	**(4 813)**	**10.5%**	**(5 788)**	**-**	**(16 958)**	**-**	**(29 694)**	**-**	**(5 593)**	**51.4%**	**201.3%**
Capital assets	(45 833)	-	(2 234)	4.9%	(4 813)	10.5%	(5 788)	-	(16 958)	-	(29 694)	-	(5 593)	51.4%	201.3%
Net Cash from/(used) Investing Activities	**(45 833)**	**-**	**(2 234)**	**4.9%**	**(4 813)**	**10.5%**	**(5 788)**	**-**	**(16 958)**	**-**	**(29 694)**	**-**	**(5 593)**	**51.4%**	**201.3%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**(2 000)**	**-**	**(3 000)**	**-**	**(3 000)**	**-**	**(3 000)**	**-**	**(11 000)**	**-**	**-**	**-**	**(100.0%)**
Repayment of borrowing	-	-	(2 000)	-	(3 000)	-	(3 000)	-	(3 000)	-	(11 000)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**(2 000)**	**-**	**(3 000)**	**-**	**(3 000)**	**-**	**(3 000)**	**-**	**(11 000)**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(13 726)**	**64 021**	**32 070**	**(233.6%)**	**(3 518)**	**25.6%**	**13 412**	**20.9%**	**(52 307)**	**(81.7%)**	**(10 242)**	**(16.0%)**	**(10 786)**	**299.2%**	**387.9%**
Cash/cash equivalents at the year begin:	15 002	-	14 977	99.8%	46 946	313.0%	42 429	-	68 841	-	14 977	-	31 464	100.0%	99.8%
Cash/cash equivalents at the year end:	1 276	64 021	46 946	3 680.8%	42 429	3 460.6%	56 841	69.8%	4 535	7.2%	4 535	7.2%	20 678	79.8%	(784%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 868	2.1%	2 868	1.7%	3 140	1.9%	169 664	94.2%	179 433	39.4%	-	-	157 622	87.9%
Receivables from Non-exchange Transactions - Prop	2 007	16.3%	1 410	4.8%	947	3.1%	23 418	79.9%	29 612	6.8%	-	-	26 684	90.1%
Receivables from Non-exchange Transactions - Royal	2 301	5.4%	1 484	3.4%	1 396	3.2%	37 947	87.9%	43 912	9.3%	-	-	33 827	79.5%
Receivables from Exchange Transactions - Waste Wat	2 114	4.1%	1 804	3.3%	1 718	3.2%	46 349	89.1%	51 981	11.4%	-	-	40 021	77.5%
Receivables from Exchange Transactions - Waste Ma	2 397	3.2%	2 113	3.0%	2 062	2.9%	66 234	90.9%	72 726	15.9%	-	-	58 913	80.5%
Receivables from Exchange Transactions - Property R	22	6.0%	6	1.7%	2	.6%	337	91.7%	368	.1%	-	-	335	91.5%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 886	2.1%	2 736	3.0%	1 724	1.9%	74 130	82.9%	79 946	17.5%	-	-	53 915	79.4%
Total By Income Source	**17 162**	**3.8%**	**12 555**	**2.8%**	**10 501**	**2.3%**	**415 513**	**91.2%**	**455 732**	**100.0%**	**-**	**-**	**372 323**	**81.6%**
Debtors Age Analysis By Customer Group														
Organs of State	892	3.5%	594	3.0%	548	2.7%	18 156	90.8%	20 020	4.4%	-	-	16 256	81.2%
Commercial	6 427	12.4%	1 791	4.1%	1 692	3.9%	35 523	81.5%	43 433	9.4%	-	-	31 653	72.9%
Households	10 437	3.7%	10 136	3.6%	8 145	2.9%	253 172	89.8%	281 890	61.8%	-	-	224 414	79.6%
Other	405	2.7%	34	2.2%	116	7.6%	968	63.4%	1 527	.3%	-	-	2 039	133.5%
Total By Customer Group	**17 162**	**3.8%**	**12 555**	**2.8%**	**10 501**	**2.3%**	**415 513**	**91.2%**	**455 732**	**100.0%**	**-**	**-**	**372 323**	**81.6%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	21 008	14.7%	9 329	6.5%	6 929	4.8%	106 161	74.0%	143 489	51.5%
Bulk Water	3 864	3.9%	4 172	3.9%	3 838	3.6%	96 854	88.7%	108 727	39.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	46	100.0%	-	-	-	-	-	-	46	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 706	10.4%	887	3.4%	2 083	8.0%	20 398	78.2%	26 087	9.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	116	62.9%	6	3.7%	1	.5%	19	11.0%	142	.1%
Total	**27 755**	**10.0%**	**14 448**	**5.2%**	**12 851**	**4.6%**	**223 430**	**80.2%**	**278 494**	**100.0%**

Contact Details

Municipal Manager	BC Matlomatsi	058 014 8200
Financial Manager	BH S. Scarlatus	058 014 2356

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**117 766**	**110 159**	**31 320**	**43.6%**	**38 074**	**32.3%**	**30 161**	**25.5%**	**2 319**	**2.0%**	**121 875**	**103.2%**	**29 516**	**101.5%**	**(92.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 866	2 000	407	21.8%	1 668	89.3%	1 600	84.6%	2 000	100.0%	5 676	284.8%	628	151.1%	218.5%
Interest earned - outstanding debtors	56	340	179	198.2%	178	197.7%	169	49.7%	172	47.5%	697	181.1%	184	184.4%	(6.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	110 670	110 670	30 712	40.8%	36 801	31.6%	28 198	24.4%	-	-	115 711	100.0%	28 239	100.0%	(100.0%)
Other own revenue	193	119	22	22.3%	26	27.6%	66	99.2%	142	139.3%	254	344.7%	26	306.3%	411.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**119 438**	**124 669**	**26 659**	**22.3%**	**29 043**	**24.3%**	**28 603**	**22.9%**	**28 782**	**23.0%**	**113 898**	**90.4%**	**27 932**	**96.3%**	**2.8%**
Employee related costs	61 465	64 629	14 179	23.1%	15 672	25.5%	15 387	23.8%	14 446	22.4%	59 682	92.0%	13 731	94.2%	5.2%
Remuneration of councillors	9 410	9 668	2 309	24.5%	2 382	25.3%	2 197	22.5%	2 140	21.5%	8 832	84.6%	2 084	103.4%	(33.1%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 811	7 411	1 202	16.2%	1 203	15.8%	968	12.7%	947	12.4%	4 321	57.4%	1 412	98.4%	(32.8%)
Finance charges	2 022	2 022	528	26.1%	528	26.1%	482	23.9%	314	15.5%	1 854	91.7%	2 078	173.8%	(84.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 403	4 022	2 568	45.8%	1 631	29.1%	1 631	33.8%	189	4.4%	4 333	90.2%	138	65.1%	36.1%
Other expenditure	33 481	36 339	5 868	17.9%	9 256	27.6%	7 940	21.9%	10 691	29.3%	33 758	92.9%	8 228	98.2%	29.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 673)**	**(6 509)**	**24 662**		**9 032**		**1 558**		**(26 363)**		**8 997**		**1 578**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 673)**	**(6 509)**	**24 662**		**9 032**		**1 558**		**(26 363)**		**8 997**		**1 578**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1 673)**	**(6 509)**	**24 662**		**9 032**		**1 558**		**(26 363)**		**8 997**		**1 578**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 673)**	**(6 509)**	**24 662**		**9 032**		**1 558**		**(26 363)**		**8 997**		**1 578**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 673)**	**(6 509)**	**24 662**		**9 032**		**1 558**		**(26 363)**		**8 997**		**1 578**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**1 680**	**1 755**	**32**	**1.9%**	**280**	**16.9%**	**60**	**3.9%**	**331**	**18.8%**	**711**	**40.5%**	**459**	**97.9%**	**(28.0%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 680	1 755	32	1.9%	280	16.9%	60	3.9%	331	18.8%	711	40.5%	459	97.9%	(28.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**1 680**	**1 755**	**32**	**1.9%**	**280**	**16.9%**	**60**	**3.9%**	**331**	**18.8%**	**711**	**40.5%**	**459**	**97.9%**	**(28.0%)**
Governance and Administration	**4 436**	**4 436**	**6**	**0%**	**595**	**14.1%**	**60**	**4.4%**	**1096**	**24.9%**	**4161**	**48.4%**	**4765**	**108.1%**	**(58.1%)**
Executive & Council	400	400	-	-	36	9.4%	20	6.6%	71	17.8%	133	33.7%	133	100.0%	(22.0%)
Budget & Treasury Office	900	845	-	-	122	13.6%	12	1.7%	201	31.9%	334	37.1%	334	100.7%	(39.7%)
Corporate Services	133	210	6	7.3%	43	33.2%	28	12.5%	57	27.5%	134	64.5%	5	33.6%	1067.4%
Community and Public Safety	**45**	**45**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**	**-**
Community & Social Services	45	45	-	-	-	-	-	-	-	-	-	-	-	29.7%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**196**	**150**	**23**	**11.9%**	**70**	**40.2%**	**-**	**-**	**2**	**1.1%**	**101**	**53.3%**	**-**	**96.8%**	**(100.0%)**
Planning and Development	65	65	23	37.7%	40	67.0%	-	-	2	3.8%	65	100.0%	-	96.8%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	130	130	-	-	30	27.7%	-	-	-	-	36	27.7%	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**117 666**	**117 785**	**91 574**	**77.8%**	**97 912**	**83.2%**	**123 313**	**104.7%**	**74 251**	**63.0%**	**387 050**	**328.6%**	**74 332**	**286.4%**	**(.1%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	591	710	40 467	46 245.3%	69 094	59 730.3%	69 408	84 915.9%	72 248	63 478.2%	266 216	242 030.7%	45 072	208 948.8%	60.3%
Government - operating	115 075	115 075	50 680	43.8%	28 797	31.8%	28 168	24.4%	-	-	115 675	100.0%	28 215	97.3%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	1 800	2 000	427	31.8%	1 021	54.0%	1 737	86.4%	2 955	150.3%	6 140	307.1%	899	158.4%	125.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(111 535)**	**(115 333)**	**(91 475)**	**81.8%**	**(108 743)**	**97.2%**	**(27 483)**	**23.8%**	**(27 567)**	**23.9%**	**(355 268)**	**321.2%**	**(63 108)**	**334.4%**	**(57.6%)**
Suppliers and employees	(104 398)	(108 703)	(89 970)	86.3%	(106 609)	102.2%	(27 483)	25.3%	(26 581)	24.4%	(346 104)	299.6%	(60 808)	364.4%	(56.3%)

Finance charges	(2 000)	(2 000)	-	-	(2 084)	103.1%	-	-	-	-	(2 084)	103.1%	(1 000)	132.1%	(100.0%)
Transfers and grants	(1 400)	(4 000)	(1 000)	40.3%	-	-	-	-	(1 000)	22.0%	(3 000)	74.9%	-	43.3%	(100.0%)
Net Cash from/(used) Operating Activities	**5 838**	**2 452**	**98**	**1.7%**	**(10 631)**	**(185.3%)**	**23 833**	**3 983.2%**	**46 603**	**1 803.1%**	**131 782**	**5 373.6%**	**9 224**	**(5 526.8%)**	**405.9%**
Cash Flow from Investing Activities															
Receipts	**(12 000)**	**(12 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(12 000)	(12 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 600)**	**(1 710)**	**(78)**	**4.7%**	**(288)**	**16.9%**	**(68)**	**3.9%**	**(335)**	**18.8%**	**(727)**	**43.1%**	**(459)**	**97.9%**	**(28.8%)**
Capital assets	(1 600)	(1 710)	(78)	4.7%	(288)	16.9%	(68)	3.9%	(335)	18.8%	(727)	43.1%	(459)	97.9%	(28.8%)
Net Cash from/(used) Investing Activities	**(13 600)**	**(13 710)**	**(78)**	**.6%**	**(288)**	**2.0%**	**(68)**	**.5%**	**(335)**	**2.4%**	**(727)**	**5.3%**	**(459)**	**6.2%**	**(28.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 140)**	**(1 140)**	**-**	**-**	**-**	**-**	**(70 103)**	**6 066.3%**	**(50 000)**	**4 385.1%**	**(120 103)**	**10 535.4%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(1 140)	(1 140)	-	-	-	-	(70 103)	6 066.3%	(50 000)	4 385.1%	(120 103)	10 535.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(1 140)**	**(1 140)**	**-**	**-**	**-**	**-**	**(70 103)**	**6 066.3%**	**(50 000)**	**4 385.1%**	**(120 103)**	**10 535.4%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(8 902)**	**(13 448)**	**20**	**(.2%)**	**(11 111)**	**111.3%**	**16 659**	**(123.9%)**	**(3 668)**	**27.3%**	**1 952**	**(14.1%)**	**8 765**	**415.8%**	**(141.8%)**
Cash/cash equivalents at the year begin:	7 621	7 621	12 935	169.8%	12 940	169.8%	1 834	24.1%	19 460	242.7%	12 940	169.8%	(32 728)	1.7%	(133.9%)
Cash/cash equivalents at the year end:	(1 347)	(5 828)	12 940	(551.8%)	1 834	(79.1%)	18 493	(517.2%)	14 927	(354.4%)	14 927	(354.4%)	(31 639)	(669.7%)	(139.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9 607	100.0%	9 607	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**9 607**	**100.0%**	**9 607**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9 607	100.0%	9 607	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**9 607**	**100.0%**	**9 607**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	599	100.0%	-	-	-	-	-	-	599	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**599**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**599**	**100.0%**

Contact Details

Municipal Manager	Ms Rekwa Kwele	027 291 6500
Financial Manager	Mr P Pitso	027 291 6500

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**411 473**	**411 473**	**139 518**	**33.9%**	**125 988**	**30.6%**	**132 474**	**32.2%**	**62 364**	**15.2%**	**460 344**	**111.9%**	**99 338**	**108.3%**	**(37.2%)**
Property rates	38 000	38 000	11 027	29.0%	11 767	30.6%	11 906	30.9%	11 516	29.9%	46 216	120.1%	10 716	111.3%	7.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	61 000	61 000	22 987	28.3%	15 982	19.7%	15 702	19.4%	16 722	20.6%	71 346	87.7%	15 992	86.3%	5.2%
Service charges - water revenue	39 000	39 000	10 437	26.1%	10 732	26.8%	13 673	35.1%	13 870	35.1%	58 912	149.1%	7 666	88.4%	75.9%
Service charges - sanitation revenue	19 800	19 810	5 716	28.9%	5 726	28.9%	5 740	29.0%	5 260	26.6%	22 443	113.3%	4 607	99.9%	13.8%
Service charges - refuse revenue	26 110	26 117	6 756	25.9%	6 752	25.9%	6 668	25.5%	6 252	23.7%	26 518	101.5%	5 496	98.1%	13.7%
Service charges - other	500	-	-	-	(72)	(14.5%)	-	-	1 500	-	1 500	-	2	-	82981.3%
Rental of facilities and equipment	1 044	1 044	337	32.3%	270	25.9%	356	34.1%	262	24.2%	1 484	118.4%	231	92.4%	36.8%
Interest earned - external investments	1 400	1 400	582	41.6%	4 715	336.8%	344	24.6%	387	27.6%	6 028	430.6%	609	165.1%	(36.5%)
Interest earned - outstanding debtors	27 500	27 500	3 434	12.5%	3 854	14.0%	4 886	19.1%	6 063	22.0%	18 238	87.0%	5 060	98.2%	1.4%
Dividends received	35	35	70	200.0%	-	-	-	-	-	-	73	207.0%	33	92.6%	(100.0%)
Fines	101	101	146	144.6%	73	72.0%	66	65.2%	164	162.7%	450	454.6%	31	92.6%	236.1%
Licences and permits	45	45	2	5.1%	45	112.0%	37	82.5%	16	36.9%	100	230.4%	6	5.1%	3.125.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	172 679	172 679	72 643	41.8%	61 646	35.2%	71 013	40.9%	-	-	204 765	117.9%	40 858	122.8%	(100.0%)
Other own revenue	2 762	2 762	274	9.8%	296	10.6%	1 824	73.8%	317	14.5%	2 940	116.4%	1 666	276.3%	(83.8%)
Gains on disposal of PPE	-	500	-	-	-	-	15	3.0%	-	-	15	3.0%	-	-	-
Operating Expenditure	**405 998**	**405 998**	**73 898**	**18.2%**	**79 158**	**19.5%**	**85 417**	**21.0%**	**76 927**	**18.9%**	**315 400**	**77.7%**	**81 167**	**81.0%**	**(5.2%)**
Employee related costs	158 969	158 622	40 086	25.1%	40 368	25.2%	41 174	26.0%	39 472	24.9%	161 099	101.6%	27 314	100.3%	6.1%
Remuneration of councillors	10 304	10 304	2 307	22.1%	2 402	23.1%	2 664	27.0%	2 566	25.0%	10 219	99.2%	4 690	109.2%	(58.7%)
Debt impairment	44 000	44 000	-	-	-	-	-	-	45 000	113.6%	45 000	113.6%	-	-	(100.0%)
Depreciation and asset impairment	20 392	20 392	-	-	-	-	-	-	(2 341)	(13.2%)	(2 341)	(13.2%)	-	-	(100.0%)
Finance charges	3 227	3 227	5	2%	390	60%	2	0%	410	12.7%	877	21.6%	441	99.5%	(7.0%)
Bulk purchases	67 561	67 561	14 566	20.8%	11 210	16.6%	10 702	15.8%	12 049	18.6%	48 528	71.8%	10 515	93.2%	4.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	27 629	17 402	2 987	10.8%	5 594	19.4%	6 448	37.0%	4 609	26.4%	19 743	113.5%	1 633	32.3%	183.3%
Transfers and grants	13 165	13 700	2 381	18.1%	4 176	31.7%	5 076	49.8%	6 660	44.9%	18 184	132.2%	5 035	174.6%	2%
Other expenditure	52 198	65 600	11 987	21.7%	15 411	29.2%	19 667	29.4%	20 377	31.3%	66 841	101.6%	19 190	119.2%	4.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 473**	**5 474**	**65 620**		**46 831**		**47 057**		**(14 566)**		**144 945**		**18 163**		
Transfers recognised - capital	45 155	45 155	16 823	37.3%	-	-	10 917	24.2%	-	-	27 740	61.4%	-	38.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**50 628**	**50 629**	**82 443**		**46 831**		**57 974**		**(14 566)**		**172 685**		**18 163**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**50 628**	**50 629**	**82 443**		**46 831**		**57 974**		**(14 566)**		**172 685**		**18 163**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**50 628**	**50 629**	**82 443**		**46 831**		**57 974**		**(14 566)**		**172 685**		**18 163**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**50 628**	**50 629**	**82 443**		**46 831**		**57 974**		**(14 566)**		**172 685**		**18 163**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**79 624**	**20 001**	**8 056**	**10.1%**	**15 605**	**19.6%**	**37 686**	**188.4%**	**12 877**	**64.4%**	**74 224**	**371.1%**	**21 933**	**55.1%**	**(41.3%)**
National Government	45 155	19 983	7 585	16.8%	15 494	34.3%	37 264	186.2%	9 492	47.5%	69 776	349.1%	20 766	58.3%	(54.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 155**	**19 983**	**7 585**	**16.8%**	**15 494**	**34.3%**	**37 264**	**186.2%**	**9 492**	**47.5%**	**69 776**	**349.1%**	**20 766**	**58.3%**	**(54.3%)**
Borrowing	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 469	-	471	10.5%	122	2.7%	422	-	1 500	-	2 514	-	185	2.3%	710.7%
Public contributions and donations	-	18	-	-	-	-	-	-	1 885	10 307.0%	1 885	10 307.0%	982	-	91.9%
Capital Expenditure Standard Classification	**79 624**	**20 001**	**8 056**	**10.1%**	**15 605**	**19.6%**	**37 686**	**188.4%**	**12 877**	**64.4%**	**74 224**	**371.1%**	**21 933**	**55.1%**	**(41.3%)**
Governance and Administration	4 168	-	19	1%	188	4.5%	443	-	4	-	651	-	768	161.1%	(99.5%)
Executive & Council	2 100	-	-	-	36	1.7%	302	-	3	-	341	-	3	9.0%	(2745%)
Budget & Treasury Office	1 274	-	12	0%	11	0%	20	-	-	-	43	-	-	-	-
Corporate Services	833	-	7	1%	142	17.1%	122	-	-	-	284	-	283	944.1%	(100.0%)
Community and Public Safety	7 645	17 514	1 068	13.9%	970	12.7%	1 657	9.4%	1 171	10.9%	7 910	45.1%	6 568	6%	(81.8%)
Community & Social Services	1 033	-	-	-	-	-	-	-	2 002	-	2 002	-	-	-	(100.0%)
Sport And Recreation	6 648	17 514	1 068	16.8%	952	13.7%	1 622	9.4%	1 318	7.7%	4 911	28.2%	6 568	82.3%	(80.4%)
Public Safety	-	-	-	-	6	-	-	-	-	-	6	-	199	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 319**	**2 553**	**6 512**	**17.5%**	**9 238**	**24.8%**	**8 840**	**293.7%**	**6 458**	**218.2%**	**31 048**	**1 048.1%**	**4 435**	**61.3%**	**45.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	37 319	2 553	6 512	17.5%	9 238	24.8%	8 840	298.7%	6 458	218.2%	31 048	1 048.1%	4 435	61.3%	45.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**30 129**	**-**	**433**	**1.4%**	**5 221**	**17.3%**	**26 702**	**-**	**3 045**	**-**	**35 402**	**-**	**8 564**	**45.2%**	**(62.8%)**
Electricity	12 869	-	-	-	-	-	1 314	-	1 758	-	3 084	-	-	73.7%	(100.0%)
Water	-	-	2	-	3 668	-	24 749	-	-	-	28 420	-	2 356	73.4%	(100.0%)
Waste Water Management	11 160	-	432	3.9%	1 552	14.0%	638	-	-	-	2 621	-	2 556	49.9%	(100.0%)
Waste Management	6 099	-	-	-	-	-	-	-	1 277	-	1 277	-	16	48.9%	10 046.1%
Other	**26**	**18**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**497 704**	**404 298**	**125 249**	**30.7%**	**122 434**	**30.0%**	**123 663**	**30.6%**	**42 681**	**10.6%**	**414 027**	**102.4%**	**33 888**	**119.6%**	**25.9%**
Property rates, penalties and collection charges	30 800	34 344	7 651	24.8%	5 590	18.2%	3 354	9.8%	2 734	8.0%	19 330	56.3%	7 130	41.2%	(61.7%)
Service charges	153 558	131 667	24 948	16.2%	24 558	16.0%	19 263	15.0%	23 116	19.6%	89 875	73.8%	23 623		(5.4%)
Other revenue	7 826	3 456	2 068	86.1%	17 155	96.0%	7 782	253.6%	15 562	459.5%	42 568	1 236.4%	1 681		(64.5%)
Government - operating	172 419	176 619	74 534	42.1%	67 716	38.0%	71 685	39.9%	-	-	207 034	116.3%	195	66.1%	(100.0%)
Government - capital	72 623	47 712	16 048	33.6%	7 415	15.0%	20 830	43.7%	-	-	44 293	92.8%	195	155.3%	
Interest	21 423	20 700	982	4.6%	722	3.5%	533	2.7%	836	4.0%	3 073	14.8%	845	68.8%	(11.0%)
Dividends	35	35	36	102.9%							36	102.9%	35	92.8%	(100.0%)
Payments	**(356 767)**	**(345 558**	**(82 928)**	**23.2%**	**(84 998)**	**23.8%**	**(85 159**	**24.6%**	**(85 535)**	**24.8%**	**(347 522)**	**100.6%**	**(83 573)**	**120.4%**	**(6.8%)**
Suppliers and employees	(340 368)	(330 358)	(89 643)	26.3%	(79 934)	23.5%	(79 078)	24.1%	(79 070)	23.9%	(328 036)	99.4%	(67 594)	125.3%	(9.2%)

Finance charges	(3 227)	(2 500)	(4)	1%	(690)	21.4%	22	1%	(615)	16.2%	(1 193)	44.1%	(691)	97.7%	(7.0%)
Transfers and grants	(12 180)	(13 668)	(2 381)	19.1%	(4 135)	21.7%	(5 686)	44.1%	(6 650)	47.9%	(18 187)	143.8%	(8 036)	259.7%	3%
Net Cash from/(used) Operating Activities	**50 836**	**59 783**	**33 221**	**65.2%**	**37 635**	**73.8%**	**39 594**	**63.5%**	**(42 856)**	**(72.8%)**	**66 595**	**113.2%**	**(59 675)**	**76.4%**	**(29.2%)**
Cash Flow from Investing Activities															
Receipts	-	-	(547)	-	-	-	10	-	-	-	(533)	-	(448)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	10	-	-	-	10	-	-	-	-
Decrease in non-current debtors	-	-	(3 182)	-	-	-	-	-	-	-	(3 182)	-	-	-	-
Decrease in other non-current receivables	-	-	(41)	-	-	-	-	-	-	-	(41)	-	-	-	-
Decrease /increase in non-current investments	-	-	2 598	-	-	-	-	-	-	-	2 598	-	(448)	-	(100.0%)
Payments	**(79 624)**	**(70 691)**	**(12 798)**	**16.1%**	**(15 676)**	**19.7%**	**(29 592)**	**40.3%**	**(15 742)**	**22.2%**	**(72 808)**	**102.7%**	**(21 933)**	**83.1%**	**(29.2%)**
Capital assets	(79 624)	(70 691)	(12 798)	16.1%	(15 676)	19.7%	(29 592)	40.3%	(15 742)	22.2%	(72 808)	102.7%	(21 925)	83.1%	(29.2%)
Net Cash from/(used) Investing Activities	**(79 624)**	**(70 691)**	**(13 346)**	**16.8%**	**(15 676)**	**19.7%**	**(29 577)**	**40.2%**	**(15 742)**	**22.2%**	**(73 341)**	**102.3%**	**(22 373)**	**83.8%**	**(29.8%)**
Cash Flow from Financing Activities															
Receipts	**30 000**	**26 600**	**125**	**.4%**	**50**	**.2%**	**93**	**.4%**	**2**	**-**	**272**	**1.0%**	**8**	**13 363.3%**	**(72.4%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	26 600	-	-	-	-	-	-	76	3%	76	3%	-	-	(100.0%)
Increase /decrease in consumer deposits	-	-	125	-	50	-	93	-	(74)	-	193	-	8	13 363.3%	891.9%
Payments	**(1 939)**	**(1 939)**	**-**	**-**	**(160)**	**8.4%**	**-**	**-**	**(199)**	**8.1%**	**(638)**	**11.9%**	**(194)**	**10.7%**	**41.7%**
Repayment of borrowing	(1 939)	(1 939)	-	-	(160)	8.4%	-	-	(199)	8.1%	(638)	11.9%	(194)	10.7%	41.7%
Net Cash from/(used) Financing Activities	**28 060**	**22 660**	**125**	**.5%**	**(210)**	**(.8%)**	**93**	**.4%**	**(208)**	**(1.8%)**	**(366)**	**(1.3%)**	**(242)**	**21.8%**	**47.2%**
Net Increase/(Decrease) in cash held	**(2 697)**	**10 749**	**19 999**	**(767.9%)**	**21 749**	**(834.1%)**	**10 022**	**93.2%**	**(58 952)**	**(548.4%)**	**(7 182)**	**(66.8%)**	**(82 290)**	**130.8%**	**(28.4%)**
Cash/cash equivalents at the year begin:	43 849	3 740	3 488	8.4%	33 488	80.6%	46 432	1 337.2%	69 454	993.7%	3 884	56.0%	82 874	20.4%	(33.5%)
Cash/cash equivalents at the year end:	46 845	14 491	23 488	39.1%	55 238	115.9%	56 454	993.7%	(3 498)	(24.2%)	(3 498)	(24.2%)	3 684	8.8%	(105.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	7 402	11.9%	3 944	6.1%	3 281	4.7%	46 134	78.4%	60 510	22.1%	-	-	-	-
Trade and Other Receivables from Exchange Transac	2 604	23.9%	1 414	5.7%	1 178	4.7%	16 338	65.7%	24 702	9.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 113	12.2%	2 084	5.7%	2 328	6.5%	26 844	77.6%	33 941	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	2 862	9.6%	1 260	4.3%	1 268	4.3%	24 479	81.9%	29 892	10.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	2 048	5.4%	1 516	4.0%	1 501	4.0%	32 624	86.6%	37 688	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 942	7.6%	2 094	4.9%	2 001	3.8%	43 604	84.0%	51 662	19.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 213	7.4%	1 206	7.4%	1 219	7.5%	12 418	77.2%	16 056	5.9%	-	-	-	-
Total By Income Source	**20 585**	**10.8%**	**13 912**	**5.1%**	**13 283**	**4.9%**	**216 585**	**79.2%**	**273 322**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 084	8.2%	1 908	7.5%	1 891	7.4%	19 724	76.9%	25 607	9.4%	-	-	-	-
Commercial	3 472	19.7%	898	5.1%	836	4.7%	12 394	69.9%	17 744	6.4%	-	-	-	-
Households	22 173	11.1%	10 926	5.7%	10 638	4.6%	167 920	78.9%	209 677	83.6%	-	-	-	-
Other	(1 183)	(34.6%)	422	13.4%	278	11.2%	3 727	110.3%	3 295	1.2%	-	-	-	-
Total By Customer Group	**26 585**	**10.8%**	**13 912**	**5.1%**	**13 283**	**4.9%**	**210 585**	**79.2%**	**273 323**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 652	97.0%	826	3.0%	-	-	0	-	27 478	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**26 652**	**97.0%**	**826**	**3.0%**	**-**	**-**	**0**	**-**	**27 478**	**100.0%**

Contact Details

Municipal Manager	Mr ST R Ramakaona	051 933 9330
Financial Manager	Mr T.C Swarts	051 933 9300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**644 937**	**674 563**	**186 148**	**28.9%**	**156 865**	**24.3%**	**169 861**	**23.8%**	**109 139**	**16.2%**	**613 014**	**90.9%**	**141 874**	**101.7%**	**(23.1%)**
Property rates	90 808	87 837	28 072	30.9%	20 850	23.0%	21 099	21.6%	21 032	21.5%	91 052	93.1%	17 351	96.1%	21.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	197 628	203 306	53 902	27.3%	43 638	22.1%	42 127	20.7%	44 127	21.7%	183 794	90.4%	38 402	107.3%	14.9%
Service charges - water revenue	74 401	87 278	14 902	19.9%	18 668	24.6%	18 667	20.2%	15 870	23.6%	68 471	101.6%	10 766	116.8%	7%
Service charges - sanitation revenue	47 797	47 816	11 966	25.0%	11 947	25.0%	11 916	24.9%	12 074	25.3%	47 866	100.2%	11 173	107.8%	8.1%
Service charges - refuse revenue	40 596	40 626	11 418	28.1%	11 302	28.2%	11 394	28.0%	11 018	24.2%	45 176	99.2%	10 678	108.6%	3.2%
Service charges - other	-	396	-	-	371	-	202	-	139	-	1 096	-	396	-	(2.9%)
Rental of facilities and equipment	3 901	4 380	899	22.8%	985	24.6%	884	20.2%	1 061	24.2%	3 830	87.2%	1 036	76.2%	(15.0%)
Interest earned - external investments	-	13	-	-	11	-	7	-	25	-	56	-	43	767.7%	(42.0%)
Interest earned - outstanding debtors	35 000	35 000	10 056	28.7%	9 377	26.8%	10 260	29.3%	10 602	30.8%	40 594	116.0%	9 237	141.3%	18.3%
Dividends received	-	-	-	-	700	-	300	-	17	-	1 017	-	-	-	(100.0%)
Fines	8 360	9 438	1 152	11.9%	1 632	17.7%	533	5.6%	200	2.1%	3 520	37.0%	1 153	64.8%	(61.7%)
Licences and permits	67	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	126 556	132 060	52 173	40.7%	36 177	28.2%	41 396	31.8%	-	-	129 746	99.7%	30 679	96.7%	(100.0%)
Other own revenue	9 526	23 674	1 310	14.3%	1 097	12.0%	1 082	4.6%	(7 368)	(22.0%)	(3 844)	(11.3%)	1 616	25.3%	(828.2%)
Gains on disposal of PPE	1 000	600	-	-	-	-	402	70.4%	-	-	402	70.4%	-	-	-
Operating Expenditure	**644 937**	**674 064**	**122 085**	**18.9%**	**177 047**	**27.5%**	**117 833**	**17.5%**	**106 167**	**15.7%**	**523 872**	**77.7%**	**127 613**	**75.6%**	**(16.9%)**
Employee related costs	181 628	196 400	49 202	26.9%	49 445	27.2%	43 680	22.4%	36 449	18.6%	197 827	100.7%	43 431	89.3%	(16.1%)
Remuneration of councillors	12 709	11 098	3 016	27.6%	3 016	27.6%	3 190	49.8%	2 591	23.3%	14 814	133.5%	4 504	94.1%	(58.1%)
Debt impairment	90 000	90 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	75 336	75 336	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	14 606	9 004	3 076	21.1%	3 324	22.8%	2 224	23.4%	1 900	20.9%	10 524	116.9%	6 493	105.8%	(70.7%)
Bulk purchases	164 539	133 000	27 997	18.4%	23 994	16.6%	2 168	1.6%	12 876	9.7%	67 034	50.4%	42 539	135.8%	(69.8%)
Other Materials	21 103	17 940	7 054	33.4%	(1 282)	(6.1%)	7 787	43.4%	6 622	36.9%	20 171	112.4%	4 041	102.1%	63.2%
Contracted services	19 400	17 320	3 797	36.3%	4 382	42.2%	4 643	29.5%	3 040	17.6%	16 019	92.5%	3 015	38.8%	(13.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	64 048	123 416	28 392	30.5%	93 698	99.1%	21 941	23.9%	43 020	34.5%	196 827	159.2%	24 443	63.8%	74.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(0)**	**499**	**64 064**		**(20 182)**		**52 028**		**3 032**		**89 141**		**14 260**		
Transfers recognised - capital	79 658	79 658	31 179	40.0%	9 410	12.0%	38 276	48.2%	13 735	20.2%	94 757	121.4%	1 506	72.9%	944.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**79 658**	**79 557**	**95 243**		**(10 757)**		**81 454**		**16 767**		**184 648**		**15 766**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**79 658**	**79 557**	**95 243**		**(10 757)**		**81 454**		**16 767**		**184 648**		**15 766**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**79 658**	**79 557**	**95 243**		**(10 757)**		**81 454**		**16 767**		**184 648**		**15 766**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**79 658**	**79 557**	**95 243**		**(10 757)**		**81 454**		**16 767**		**184 648**		**15 766**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**84 008**	**78 008**	**2 485**	**2.9%**	**13 778**	**16.4%**	**22 984**	**29.2%**	**17 293**	**21.9%**	**56 512**	**71.7%**	**24 036**	**70.2%**	**(28.4%)**
National Government	78 008	78 008	2 278	2.9%	13 674	17.5%	22 984	29.5%	15 738	20.2%	54 656	70.1%	24 296	69.9%	(35.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**78 008**	**78 008**	**2 278**	**2.9%**	**13 674**	**17.5%**	**22 984**	**29.5%**	**15 738**	**20.2%**	**54 656**	**70.1%**	**24 296**	**69.9%**	**(35.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	800	187	3.1%	96	1.6%	-	-	1 563	195.4%	1 846	230.8%	540	72.0%	189.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**84 008**	**78 008**	**2 465**	**2.9%**	**13 778**	**16.4%**	**22 984**	**29.2%**	**17 293**	**21.9%**	**56 512**	**71.7%**	**24 036**	**70.2%**	**(28.4%)**
Governance and Administration	-	-	187	-	-	-	-	-	-	-	187	-	-	-	-
Executive & Council	-	-	187	-	-	-	-	-	-	-	187	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 638	6 138	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	6 138	6 138	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 452**	**15 452**	**2 278**	**14.7%**	**13 778**	**89.1%**	**22 984**	**148.7%**	**16 890**	**109.3%**	**55 922**	**361.9%**	**24 036**	**1 056.0%**	**(32.8%)**
Planning and Development	-	-	2 278	-	13 778	-	22 984	-	16 890	-	55 922	-	24 036	-	(32.8%)
Road Transport	15 452	15 452	-	-	-	-	-	-	-	-	-	-	-	19.4%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**59 590**	**55 390**	**-**	**-**	**-**	**-**	**-**	**-**	**403**	**.7%**	**403**	**.7%**	**-**	**-**	**(100.0%)**
Electricity	7 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	36 590	35 590	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	15 000	14 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	403	-	403	-	-	-	(100.0%)
Other	**1 838**	**1 838**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**721 945**	**673 815**	**218 088**	**30.2%**	**163 594**	**22.8%**	**199 658**	**29.5%**	**141 674**	**21.0%**	**722 316**	**107.2%**	**133 248**	**97.9%**	**6.3%**
Property rates, penalties and collection charges	90 809	97 837	28 072	30.9%	20 948	23.0%	21 089	21.6%	20 916	21.4%	90 936	92.9%	17 351	-	20.5%
Service charges	364 991	363 603	93 391	25.6%	86 915	23.8%	94 724	22.2%	89 559	22.9%	349 589	95.2%	76 918	79.8%	9.2%
Other revenue	20 022	46 642	3 370	16.8%	4 632	10.3%	3 162	6.8%	13 702	29.6%	24 340	52.4%	3 248	-	319.7%
Government - operating	139 556	139 646	54 758	42.2%	33 445	24.0%	41 386	31.8%	-	-	129 746	99.7%	23 439	98.3%	(100)%
Government - capital	72 000	-	18 000	25.0%	18 000	25.0%	18 000	-	12 680	-	66 680	-	12 680	91.8%	42.0%
Interest	33 528	35 026	10 558	31.5%	9 388	28.6%	10 726	29.5%	10 542	30.9%	40 663	116.5%	9 556	141.3%	10.3%
Dividends					466						466				
Payments	**(479 690)**	**(509 729)**	**(147 488)**	**30.8%**	**(121 847)**	**25.4%**	**(121 667)**	**23.9%**	**(115 012)**	**22.6%**	**(505 433)**	**99.4%**	**(120 249)**	**155.5%**	**(11.7%)**
Suppliers and employees	(464 890)	(499 233)	(144 269)	31.0%	(119 523)	25.7%	(119 819)	23.9%	(107 633)	21.6%	(489 343)	98.0%	(123 732)	153.8%	(13.0%)

Finance charges	(14 604)	(9 004)	(5 180)	21.8%	(3 324)	23.6%	(2 270)	23.9%	(7 409)	78.0%	(16 193)	170.4%	(6 485)	163.3%	14.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**242 346**	**163 089**	**70 592**	**29.1%**	**41 657**	**17.2%**	**77 971**	**47.2%**	**26 663**	**16.2%**	**216 882**	**131.4%**	**3 059**	**76.1%**	**788.7%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(78 008)**	**(78 008)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(78 008)	(78 008)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(78 008)**	**(78 008)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**164 338**	**87 081**	**70 592**	**43.0%**	**41 657**	**25.3%**	**77 971**	**89.5%**	**26 663**	**30.6%**	**216 882**	**249.1%**	**3 059**	**166.3%**	**788.7%**
Cash/cash equivalents at the year begin:	76 290	-	(63 539)	-83.6%	7 566	9.9%	46 232	-	127 184	-	-63 539	-	63 539	940.7%	111.5%
Cash/cash equivalents at the year end:	**240 628**	**87 081**	**7 566**	**3.1%**	**49 223**	**20.5%**	**127 184**	**148.1%**	**153 856**	**176.7%**	**153 856**	**176.7%**	**63 539**	**82.8%**	**144.1%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 726	2.6%	5 535	2.3%	3 770	2.4%	148 717	90.9%	160 748	35.8%	-	-	-	-
Receivables from Exchange Transactions - Electricity	10 890	43.7%	2 424	16.7%	1 155	4.7%	9 122	36.9%	24 590	4.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	5 615	12.1%	2 356	4.3%	1 882	3.5%	43 918	83.2%	54 780	8.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	3 734	4.5%	2 464	2.8%	2 152	2.5%	85 546	91.1%	93 896	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	2 463	2.3%	2 758	2.3%	2 587	2.2%	110 638	92.9%	119 436	19.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 663	2.0%	3 499	2.5%	3 541	2.5%	131 389	92.4%	142 122	23.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	806	2.4%	1 045	4.6%	288	1.2%	20 605	91.4%	22 587	3.7%	-	-	-	-
Total By Income Source	**34 655**	**5.6%**	**20 871**	**3.4%**	**15 375**	**2.5%**	**549 889**	**88.5%**	**616 702**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 737	19.6%	3 009	15.8%	982	5.2%	10 800	56.8%	19 022	3.1%	-	-	-	-
Commercial	12 658	16.1%	5 502	7.1%	2 311	3.0%	57 935	73.8%	78 530	11.4%	-	-	-	-
Households	18 258	3.5%	12 911	2.5%	12 077	2.3%	480 572	91.6%	527 732	85.6%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**34 655**	**5.6%**	**20 871**	**3.4%**	**15 375**	**2.5%**	**549 889**	**88.5%**	**616 702**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	17 892	16.7%	-	-	22 643	21.1%	66 424	62.2%	106 960	95.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 983	30.6%	2 251	46.3%	702	14.6%	328	10.4%	5 060	4.5%
Auditor-General	87	32.5%	148	56.5%	29	11.1%	-	-	264	2%
Other	-	-	-	-	-	-	-	-	-	-
Total	**19 539**	**17.4%**	**2 399**	**2.1%**	**23 336**	**20.8%**	**66 955**	**59.7%**	**112 278**	**100.0%**

Contact Details

Municipal Manager	Mr Mosiladi	058 303 3732
Financial Manager	Mr Raymond Pinok	058 303 3732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**310 928**	**271 811**	**87 060**	**28.0%**	**75 858**	**24.4%**	**72 383**	**26.6%**	**83 814**	**30.8%**	**319 626**	**117.4%**	**104 621**	**94.6%**	**(19.9%)**
Property rates	18 786	18 786	4 913	26.1%	4 048	21.5%	4 089	21.7%	4 246	22.6%	17 295	92.0%	3 575	43.8%	18.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	44 788	44 788	9 072	20.3%	7 310	16.3%	8 364	18.7%	10 462	23.4%	35 212	78.6%	8 696	66.1%	58.6%
Service charges - water revenue	48 765	48 765	13 282	27.2%	10 991	22.5%	10 790	28.3%	13 653	28.0%	48 884	134.4%	10 613	100.3%	18.5%
Service charges - sanitation revenue	24 971	24 971	6 096	24.4%	11 191	44.8%	6 022	26.1%	6 337	25.3%	30 106	120.6%	5 213	100.2%	21.4%
Service charges - refuse revenue	24 300	24 300	6 392	26.7%	5 370	21.7%	6 074	25.8%	6 067	25.0%	23 901	98.2%	5 306	96.5%	13.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	406	367	99	24.2%	80	20.7%	91	24.8%	82	8.6%	368	83.6%	441	-	(63.0%)
Interest earned - external investments	648	650	72	11.2%	202	31.4%	158	39.2%	1 086	162.6%	1 518	254.6%	116	157.4%	846.6%
Interest earned - outstanding debtors	12 000	23 027	5 532	46.1%	5 757	48.0%	5 012	22.2%	10 961	48.3%	27 262	120.0%	4 131	96.4%	130.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	180	180	29	16.1%	519	288.3%	61	33.7%	169	93.4%	717	398.0%	20	-	453.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	84 163	84 163	34 525	43.4%	30 430	36.2%	21 810	25.9%	(607)	(1.0%)	82 948	98.6%	24 746	75.8%	(103.0%)
Other own revenue	51 868	2 256	5 187	10.0%	5 047	9.7%	6 143	272.3%	32 530	1 442.0%	48 907	2 168.4%	40 803	394.1%	(20.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**313 773**	**305 455**	**123 429**	**39.3%**	**78 199**	**24.9%**	**51 851**	**17.0%**	**129 636**	**42.4%**	**383 116**	**125.4%**	**182 666**	**129.8%**	**(29.0%)**
Employee related costs	71 967	70 670	18 266	25.4%	17 049	23.7%	17 590	24.9%	19 946	28.2%	71 452	100.6%	18 884	121.3%	(1.8%)
Remuneration of councillors	6 330	6 663	1 910	30.2%	821	13.0%	1 291	19.4%	2 460	40.2%	6 708	100.7%	1 666	121.2%	32.1%
Debt impairment	45 316	45 316	94	2%	17 705	418%	4 129	10.2%	(666)	(2.0%)	20 933	51.9%	(10 378)	91.8%	(90.3%)
Depreciation and asset impairment	64 000	67 200	-	-	-	-	474	7%	66 672	99.1%	67 146	99.9%	63 601	99.9%	4.3%
Finance charges	1 200	1 200	-	-	-	-	-	-	-	-	-	-	648	27.8%	(100.0%)
Bulk purchases	30 434	39 034	6 601	15.2%	10 182	23.2%	5 818	14.9%	830	2.1%	23 432	60.2%	9 976	132.2%	(91.7%)
Other Materials	15 668	11 168	2 356	21.2%	2 113	19.4%	2 468	22.1%	8 494	76.1%	15 381	137.8%	6 049	109.8%	39.9%
Contracted services	8 500	7 500	933	12.3%	1 294	17.4%	333	4.2%	1 219	16.4%	3 819	49.0%	638	25.4%	90.9%
Transfers and grants	22 499	17 228	-	-	-	-	-	-	-	-	-	-	641	-	(100.0%)
Other expenditure	38 519	43 794	93 266	238.3%	29 125	74.7%	21 347	48.7%	32 299	73.8%	176 043	402.1%	89 583	207.3%	64.1%
Loss on disposal of PPE	-	-	-	-	-	-	(1 563)	-	-	-	(1 563)	-	-	-	-
Surplus/(Deficit)	**(2 844)**	**(33 644)**	**(36 369)**		**(2 339)**		**20 452**		**(45 822)**		**(64 896)**		**(78 045)**		
Transfers recognised - capital	62 773		9 537	15.2%	9 899	15.8%	-	-	34 992	-	54 428	-	14 228	59.5%	145.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**59 929**	**(33 644)**	**(26 832)**		**7 561**		**20 452**		**(10 830)**		**(9 702)**		**(63 818)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**59 929**	**(33 644)**	**(26 832)**		**7 561**		**20 452**		**(10 830)**		**(9 702)**		**(63 818)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 929**	**(33 644)**	**(26 832)**		**7 561**		**20 452**		**(10 830)**		**(9 702)**		**(63 818)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 929**	**(33 644)**	**(26 832)**		**7 561**		**20 452**		**(10 830)**		**(9 702)**		**(63 818)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**67 597**	**67 787**	**6 820**	**10.1%**	**7 994**	**11.8%**	**4 592**	**6.8%**	**8 635**	**12.7%**	**28 039**	**41.4%**	**8 266**	**50.0%**	**4.5%**
National Government	62 773	62 773	6 501	10.4%	5 820	9.3%	4 269	6.7%	8 163	12.9%	24 633	39.2%	8 058	51.0%	8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**62 773**	**62 773**	**6 501**	**10.4%**	**5 820**	**9.3%**	**4 269**	**6.7%**	**8 163**	**12.9%**	**24 633**	**39.2%**	**8 058**	**51.0%**	**5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 824	4 994	319	6.6%	2 163	44.8%	324	7.7%	471	10.6%	3 297	66.0%	208	49.8%	155.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**67 597**	**67 787**	**6 820**	**10.1%**	**7 994**	**11.8%**	**4 592**	**6.8%**	**8 635**	**12.7%**	**28 039**	**41.4%**	**8 266**	**50.0%**	**4.5%**
Governance and Administration	4 754	4 164	116	2.4%	754	15.7%	370	10.9%	787	18.9%	4 26	102.1%	118	177.7%	566.9%
Executive & Council	-	-	-	-	-	-	-	-	17	-	17	-	3	46.6%	140.1%
Budget & Treasury Office	1 224	1 224	136	11.1%	240	20.0%	163	14.1%	27	2.1%	566	46.6%	116	133.2%	(73.2%)
Corporate Services	-	-	-	-	5	-	66	-	723	-	816	-	-	-	7319.9%
Community and Public Safety	13 042	8 135	1 488	10.9%	1 117	8.6%	343	7.6%	1 631	44.7%	6 767	78.1%	1 317	107.9%	13.7%
Community & Social Services	6 084	8 128	633	9.9%	-	-	-	-	2 167	27.6%	2 800	34.6%	31	-	10 241.2%
Sport And Recreation	6 958	-	855	11.7%	1 117	16.2%	211	-	1 282	-	3 465	-	3 286	93.3%	(59.4%)
Public Safety	-	-	-	-	-	-	-	-	141	-	141	-	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 399**	**15 760**	**4 852**	**39.4%**	**4 345**	**35.3%**	**3 269**	**20.8%**	**3 713**	**23.5%**	**16 180**	**102.7%**	**4 252**	**110.7%**	**(12.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 399	15 760	4 852	39.4%	4 345	35.3%	3 269	20.8%	3 713	23.5%	16 180	102.7%	4 252	110.7%	(12.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 070**	**42 553**	**423**	**1.0%**	**2 268**	**5.5%**	**820**	**1.9%**	**526**	**1.2%**	**4 036**	**9.3%**	**689**	**21.3%**	**(23.9%)**
Electricity	2 400	2 200	-	-	1 607	66.9%	-	-	-	-	1 607	69.4%	233	7%	(100.0%)
Water	19 460	20 638	147	8%	77	4%	558	2.2%	146	6%	927	3.6%	333	15.5%	(68.1%)
Waste Water Management	15 907	15 960	257	1.5%	586	3.6%	168	1.0%	376	2.4%	1 388	12.2%	311	66.7%	79.0%
Waste Management	3 703	3 773	76	2.0%	-	-	103	3.7%	-	-	173	6.2%	193	42.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**373 783**	**364 554**	**69 461**	**18.6%**	**64 318**	**17.2%**	**52 126**	**14.3%**	**23 237**	**6.4%**	**209 142**	**57.4%**	**36 283**	**54.7%**	**(36.9%)**
Property rates, penalties and collection charges	18 736	18 750	1 672	8.9%	1 078	5.7%	1 039	5.5%	2 327	12.3%	6 1 0 6	32.5%	1 259	17.4%	84.3%
Service charges	162 819	143 998	9 738	6.0%	12 657	8.4%	7 068	5.1%	12 775	8.9%	41 838	29.2%	9 834	35.1%	29.8%
Other revenue	32 421	32 732	2 505	7.7%	3 0 3 4	9.7%	4 0 2 7	12.6%	4 7 2 1	14.4%	14 2 8 7	43.6%	3 4 2 4	105.4%	37.9%
Government - operating	84 163	84 163	39 535	47.0%	25 435	302.1%	21 767	25.9%	22	0.0%	83 759	99.5%	21 455	97.9%	(99.9%)
Government - capital	61 763	61 763	11 239	18.2%	21 187	343.0%	17 4 6 4	28.3%	3 0 0 2	4.8%	52 892	85.6%	0	0.0%	(100.0%)
Interest	12 884	22 177	271	2.1%	827	6.4%	360	1.6%	384	1.7%	1 842	8.3%	170	6.3%	125.7%
Dividends															
Payments	**(336 936)**	**(325 439)**	**(54 186)**	**22.8%**	**(48 621)**	**20.8%**	**(43 765)**	**19.4%**	**(44 658)**	**19.8%**	**(192 158)**	**85.2%**	**(39 513)**	**93.9%**	**13.0%**
Suppliers and employees	(213 288)	(206 915)	64 180	35.4%	(46 621)	23.0%	(43 765)	21.2%	(44 658)	21.6%	(192 158)	92.9%	(39 513)	102.2%	13.0%

Finance charges	(1 200)	(1 200)	-		-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(52 489)	(17 228)	-		-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	**136 747**	**129 113**	**10 255**	**11.2%**	**14 698**	**10.7%**	**8 361**	**6.8%**	**(21 422)**	**(13.4%)**	**10 691**	**12.2%**	**(3 228)**	**-5%**	**165.2%**
Cash Flow from Investing Activities																
Receipts	-	-	(15 000)		-	-	-	-	-	-	(15 000)	-	-	1 969.7%	-	
Proceeds on disposal of PPE	-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	(15 000)		-	-	-	-	-	-	(15 000)	-	-	-	-	
Payments	(67 597)	(67 767)	(12 666)	18.6%	(15 823)	23.4%	(8 635)	12.7%	(12 752)	18.8%	(49 911)	73.3%	(16 723)	81.9%	(23.7%)	
Capital assets	(67 597)	(67 767)	(12 666)	18.6%	(15 823)	23.4%	(8 635)	12.7%	(12 752)	18.8%	(49 911)	73.3%	(16 723)	81.9%	(23.7%)	
Net Cash from/(used) Investing Activities	**(67 597)**	**(67 767)**	**(27 666)**	**40.9%**	**(15 823)**	**23.4%**	**(8 635)**	**12.7%**	**(12 752)**	**18.8%**	**(64 911)**	**95.8%**	**(16 723)**	**77.3%**	**(23.7%)**	
Cash Flow from Financing Activities																
Receipts	-	-	28	-	31	-	42	-	28	-	148	-	28	-	29.6%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	28	-	31	-	42	-	28	-	148	-	28	-	29.6%	
Payments	(6 838)	(6 637)	(100)	0.1%	-	-	(101)	0.1%	-	-	(447)	0.7%	(101)	81.5%	(100.0%)	
Repayment of borrowing	(6 838)	(6 637)	(100)	0.1%	-	-	(101)	0.1%	-	-	(447)	0.7%	(101)	81.5%	(100.0%)	
Net Cash from/(used) Financing Activities	**(6 838)**	**(6 637)**	**(81)**	**0%**	**31**	**(-0%)**	**(231)**	**0.4%**	**28**	**(-3%)**	**(332)**	**0.5%**	**(673)**	**(72.1%)**	**(100.2%)**	
Net Increase/(Decrease) in cash held	**60 314**	**62 711**	**(17 322)**	**(28.4%)**	**(1 090)**	**(1.8%)**	**(365)**	**(.9%)**	**(34 138)**	**(54.4%)**	**(48 121)**	**(76.7%)**	**(20 418)**	**(36.5%)**	**67.2%**	
Cash/cash equivalents at the year begin:	86 842	86 842	86 842	100.0%	74 317	85.6%	73 226	84.3%	73 591	84.8%	86 842	100.0%	55 128	76.9%	(36.5%)	
Cash/cash equivalents at the year end:	147 156	149 553	74 317	50.5%	73 231	49.8%	72 858	49.6%	39 531	26.9%	38 531	25.8%	(35 538)	(29.7%)	(208.6%)	

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 827	4.1%	2 123	3.0%	2 166	3.0%	66 110	93.0%	73 226	21.9%	-	-	-	-
Trade and Other Receivables from Exchange Transac	4 703	62.1%	337	3.0%	246	2.0%	3 059	22.7%	13 445	3.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 329	5.8%	627	2.8%	525	2.3%	20 152	89.0%	22 632	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 648	3.5%	1 084	2.3%	1 654	3.4%	40 339	91.8%	44 026	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 403	3.0%	1 218	2.5%	1 198	2.4%	45 416	92.2%	49 236	14.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	341	100.0%	341	-1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 731	2.4%	3 377	2.2%	2 360	2.0%	134 778	92.2%	150 247	45.2%	-	-	-	-
Total By Income Source	**17 797**	**5.3%**	**8 766**	**2.6%**	**8 568**	**2.6%**	**300 694**	**89.5%**	**335 805**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 692	59.5%	413	6.1%	298	4.4%	2 012	29.9%	6 721	2.0%	-	-	-	-
Commercial	4 018	36.4%	338	1.4%	231	1.0%	18 575	79.9%	17 556	5.1%	-	-	-	-
Households	6 134	2.4%	6 096	2.4%	6 668	2.6%	252 218	92.6%	269 824	74.5%	-	-	-	-
Other	2 954	3.7%	2 160	2.4%	1 371	2.2%	33 390	89.8%	41 707	18.4%	-	-	-	-
Total By Customer Group	**17 797**	**5.3%**	**8 766**	**2.6%**	**8 568**	**2.6%**	**300 694**	**89.5%**	**335 805**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	7 870	7.5%	-	-	9 612	9.7%	82 324	83.0%	99 807	81.9%
Bulk Water	36	8.6%	3	3%	31	8.0%	352	90.5%	522	0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	1 338	100.0%	1 338	1.1%
Trade Creditors	-	-	11	6.9%	1	.0%	148	92.8%	157	1%
Auditor-General	328	100.0%	-	-	-	-	-	-	328	0%
Other	2 819	15.8%	15 969	87.9%	(7 337)	(268.6%)	6 832	33.2%	18 284	15.0%
Total	**11 995**	**9.8%**	**16 983**	**14.0%**	**2 308**	**1.9%**	**90 193**	**74.3%**	**121 388**	**100.0%**

Contact Details

Municipal Manager	Mr L I Mngadithe	058 863 2611 ext 223
Financial Manager	Mr TG Mngadi	058 863 2611

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**2 699 119**	**1 639 728**	**521 163**	**24.8%**	**332 768**	**15.9%**	**384 770**	**18.8%**	**181 944**	**11.1%**	**1 340 186**	**81.7%**	**140 992**	**60.3%**	**21.0%**
Property rates	267 000	242 413	63 220	23.7%	39 424	14.8%	51 691	19.8%	54 570	20.8%	208 106	79.2%	31 045	(2.8%)	73.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	502 000	443 600	69 786	13.9%	58 796	11.7%	68 520	15.5%	69 821	14.9%	263 922	59.4%	68 161	81.7%	(1.2%)
Service charges - water revenue	90 500	85 000	21 937	24.5%	19 334	21.2%	16 514	19.1%	2 467	2.1%	58 154	72.7%	22 336	67.4%	(89.0%)
Service charges - sanitation revenue	39 900	40 000	9 742	24.4%	8 790	22.0%	8 730	21.8%	7 197	18.0%	34 454	86.1%	8 597	74.3%	(16.4%)
Service charges - refuse revenue	32 000	30 000	7 319	22.9%	7 958	24.9%	8 118	23.2%	7 567	20.2%	30 962	87.0%	7 578	76.4%	(1.2%)
Service charges - other	59 906	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 418	1 340	182	12.8%	1 977	139.5%	(1 287)	(60.7%)	162	14.2%	1 064	79.1%	114	81.4%	67.7%
Interest earned - external investments	2 000	2 400	614	24.6%	476	19.1%	334	13.9%	581	24.6%	2 014	83.9%	205	32.5%	183.7%
Interest earned - outstanding debtors	20 000	20 000	4 381	21.9%	6 805	34.0%	6 677	29.7%	7 063	28.3%	24 926	99.7%	3 458	68.2%	104.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20 000	1 000	140	7%	176	9%	301	27.8%	799	60.6%	1 333	122.7%	198	44.8%	348.8%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	568 484	600 254	327 242	57.5%	176 830	31.1%	139 373	19.6%	39 287	4.5%	658 732	99.9%	8 833	71.4%	167.6%
Other own revenue	492 878	89 434	16 540	3.4%	10 208	2.1%	17 589	19.6%	8 468	10.6%	52 804	83.6%	1 666	12.1%	334.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 953 319**	**1 550 288**	**333 748**	**17.1%**	**283 339**	**14.5%**	**357 339**	**23.0%**	**293 941**	**19.0%**	**1 268 358**	**81.8%**	**283 627**	**64.2%**	**-**
Employee related costs	373 064	407 676	88 987	26.5%	90 670	24.3%	105 421	25.9%	100 260	24.6%	385 071	97.1%	87 286	104.5%	3.1%
Remuneration of councillors	20 843	22 716	5 474	22.2%	5 466	22.1%	6 614	29.7%	6 814	30.0%	23 568	103.8%	5 326	101.2%	23.3%
Debt impairment	60 000	152 697	1 271	2.5%	214	4%	812	8%	534	5%	2 832	2.8%	-	-	(100.0%)
Depreciation and asset impairment	179 110	70 000	-	-	0	-	-	-	-	-	0	-	-	-	-
Finance charges	6 000	6 000	236	3.9%	345	5.8%	2 621	48.7%	(1 438)	(23.8%)	2 076	34.6%	129	79.8%	(1 207.2%)
Bulk purchases	626 274	219 646	61 823	9.7%	36 668	5.8%	26 776	9.5%	21 650	10.0%	146 899	63.8%	30 588	26.8%	(61.2%)
Other Materials	-	-	-	-	-	-	2 612	-	-	-	2 612	-	-	-	-
Contracted services	79 700	117 220	41 263	52.4%	20 795	26.4%	16 630	14.2%	14 031	12.0%	92 719	79.6%	20 041	95.8%	(46.7%)
Transfers and grants	252 356	160 000	41 561	16.1%	41 894	16.6%	52 410	32.8%	30 660	16.7%	166 526	91.0%	31 686	66.2%	(2.3%)
Other expenditure	368 131	418 536	83 133	24.5%	86 035	23.2%	146 055	34.8%	120 931	28.8%	436 213	104.6%	76 574	69.8%	58.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**745 800**	**89 439**	**187 355**		**49 429**		**(52 569)**		**(112 397)**		**71 828**		**(142 635)**		
Transfers recognised - capital	304 885	187 262	63 747	21.0%	61 974	20.3%	58 646	31.9%	-	-	187 368	100.0%	2 330	71.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**450 685**	**276 703**	**251 102**		**111 394**		**7 084**		**(112 397)**		**259 093**		**(141 585)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**450 685**	**276 703**	**251 102**		**111 394**		**7 084**		**(112 397)**		**259 093**		**(141 585)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**450 685**	**276 703**	**251 102**		**111 394**		**7 084**		**(112 397)**		**259 093**		**(141 585)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**450 685**	**276 703**	**251 102**		**111 394**		**7 084**		**(112 397)**		**259 093**		**(141 585)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**450 685**	**276 703**	**35 744**	**7.9%**	**83 690**	**14.0%**	**41 196**	**14.9%**	**110 249**	**39.8%**	**250 280**	**90.5%**	**59 231**	**65.6%**	**89.3%**
National Government	247 800	187 265	28 458	11.5%	44 343	17.9%	17 466	9.3%	78 633	42.0%	168 900	90.2%	43 268	71.4%	62.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	57 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**304 885**	**187 265**	**28 458**	**9.3%**	**44 343**	**14.5%**	**17 466**	**9.3%**	**78 633**	**42.0%**	**168 900**	**90.2%**	**43 268**	**71.4%**	**62.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	145 800	89 438	7 286	5.0%	18 747	12.9%	23 731	26.5%	31 616	35.3%	81 380	91.0%	9 943	46.3%	218.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**450 685**	**276 703**	**35 744**	**7.9%**	**83 690**	**14.0%**	**41 196**	**14.9%**	**110 249**	**39.8%**	**250 280**	**90.5%**	**59 231**	**65.6%**	**89.3%**
Governance and Administration	**4 500**	**1 400**	**1 615**	**35.9%**	**545**	**8.9%**	**150**	**7.4%**	**3 457**	**49.3%**	**4 867**	**77.7%**	**564**	**7.9%**	**4 554.4%**
Executive & Council	3 000	4 900	-	-	-	-	-	-	-	-	-	-	-	2.1%	-
Budget & Treasury Office	1 500	500	159	10.6%	39	2.6%	64	12.8%	66	13.2%	362	72.5%	94	-	82.9%
Corporate Services	-	879	-	-	252	-	86	-	2 539	-	2 753	-	147	-	1 641.7%
Community and Public Safety	**91 547**	**61 110**	**1 481**	**2.0%**	**7 109**	**8.7%**	**1 166**	**4.3%**	**10 868**	**48.9%**	**14 540**	**83.9%**	**11 185**	**65.3%**	**(2.8%)**
Community & Social Services	14 217	37 398	4 189	29.5%	3 722	26.2%	3 084	9.0%	14 435	39.1%	25 430	69.2%	94	66.0%	15 466.9%
Sport And Recreation	27 331	23 712	1 292	4.8%	3 194	11.7%	-	-	23 462	97.2%	27 948	163.7%	7 175	79.4%	227.1%
Public Safety	40 000	840	-	-	186	0%	13	1.0%	-	-	211	23.1%	3 913	559.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**165 476**	**69 040**	**14 998**	**9.1%**	**19 339**	**11.7%**	**6 193**	**9.0%**	**28 920**	**41.9%**	**69 473**	**100.6%**	**8 599**	**25.3%**	**236.7%**
Planning and Development	82 176	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	83 300	69 040	14 998	18.0%	19 339	23.2%	6 193	9.0%	28 920	41.9%	69 473	100.6%	8 599	49.8%	236.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**193 728**	**128 728**	**13 293**	**6.9%**	**35 871**	**18.5%**	**29 927**	**23.3%**	**38 307**	**29.8%**	**117 400**	**91.2%**	**36 261**	**90.4%**	**.1%**
Electricity	21 340	37 339	-	-	6 218	29.1%	9 661	25.7%	13 662	37.1%	33 542	87.6%	7 666	87.4%	78.8%
Water	150 471	60 960	6 858	4.4%	12 970	12.2%	4 660	7.7%	7 470	12.3%	31 958	52.4%	17 198	85.2%	(56.5%)
Waste Water Management	21 917	30 429	6 432	17.5%	13 681	36.1%	15 421	51.5%	16 970	55.8%	52 704	173.2%	12 117	97.1%	28.6%
Waste Management	19 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**5 514**	**9 380**	**980**	**17.8%**	**514**	**9.2%**	**1 542**	**18.4%**	**2 261**	**27.0%**	**5 297**	**63.2%**	**-**	**15.0%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**2 228 638**	**1 829 391**	**504 331**	**22.6%**	**407 929**	**18.3%**	**324 429**	**17.7%**	**225 316**	**12.3%**	**1 461 993**	**79.9%**	**123 894**	**193.9%**	**81.9%**
Property rates, penalties and collection charges	267 600	262 413	5 693	2.1%	38 863	14.6%	20 787	7.9%	24 847	9.5%	90 190	34.4%	11 695	-	187.1%
Service charges	664 838	597 666	76 370	11.5%	96 516	14.5%	70 346	12.1%	99 616	16.7%	343 848	57.5%	81 138	169.8%	22.8%
Other revenue	512 324	50 524	29 662	5.8%	22 391	4.4%	21 452	42.7%	36 452	72.2%	109 957	181.3%	14 026	-	260.1%
Government - operating	454 044	660 234	327 242	72.1%	178 823	39.4%	109 322	19.9%	39 794	4.1%	655 180	100.0%	8 633	91.3%	2032.6%
Government - capital	154 831	197 554	61 164	39.5%	70 114	45.3%	101 522	59.8%	-	-	232 800	117.8%	3 633	11.2%	1855.8%
Interest	33 805	37 000	4 104	12.1%	1 222	3.6%	9 671	19.3%	7 941	20.6%	22 938	62.0%	4 127	297.4%	3 111.4%
Dividends															
Payments	**(1 552 872)**	**(1 377 451)**	**(405 720)**	**26.1%**	**(327 606)**	**21.0%**	**(234 691)**	**17.1%**	**(228 104)**	**16.6%**	**(1 196 516)**	**87.0%**	**(169 178)**	**126.2%**	**34.1%**
Suppliers and employees	(1 291 039)	(1 186 451)	(343 963)	26.6%	(256 908)	22.6%	(184 419)	15.5%	(169 288)	16.0%	(1 013 558)	85.4%	(160 048)	135.4%	18.0%

Finance charges	(6 000)	(6 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(352 384)	(185 000)	61 769	24.2%	(41 884)	16.4%	(58 475)	27.3%	(39 834)	18.7%	(184 940)	100.0%	(6 633)	75.2%	249.0%
Net Cash from/(used) Operating Activities	**675 695**	**451 593**	**98 698**	**14.6%**	**70 129**	**10.4%**	**89 525**	**13.8%**	**3 212**	**1.2%**	**263 478**	**58.3%**	**(45 284)**	**39.7%**	**(151.3%)**
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	**2 500**	**-**	**31 580**	**1 262.4%**	**26 726**	**1 068.9%**	**(43 500)**	**-**	**66 005**	**-**	**80 792**	**-**	**20 810**	**977.7%**	**217.0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 500	-	-	-	-	-	-	-	-	-	-	-	20 810	375.4%	(100.0%)
Decrease (increase) in non-current investments	-	-	31 580	-	26 726	-	(43 500)	-	66 005	-	80 792	-	-	-	(100.0%)
Payments	**(450 685)**	**(276 753)**	**(113 620)**	**25.2%**	**(63 696)**	**14.0%**	**(45 196)**	**14.9%**	**(58 249)**	**21.1%**	**(276 161)**	**99.8%**	**(4 153)**	**77.6%**	**1 319.7%**
Capital assets	(450 685)	(276 753)	(113 620)	25.2%	(63 696)	14.0%	(45 196)	14.9%	(58 249)	21.1%	(276 161)	99.8%	(4 153)	77.6%	1 319.7%
Net Cash from/(used) Investing Activities	**(448 185)**	**(276 753)**	**(82 040)**	**18.3%**	**(36 356)**	**8.1%**	**(84 696)**	**20.6%**	**7 757**	**(2.8%)**	**(195 369)**	**70.6%**	**16 716**	**46.5%**	**(53.8%)**
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 000)**	**(6 000)**	**-**	**-**	**-**	**-**	**(2 477)**	**41.1%**	**-**	**-**	**(2 477)**	**41.1%**	**-**	**147.4%**	**-**
Repayment of borrowing	(6 000)	(6 000)	-	-	-	-	(2 477)	41.3%	-	-	(2 477)	41.3%	-	147.4%	-
Net Cash from/(used) Financing Activities	**(6 000)**	**(6 000)**	**-**	**-**	**-**	**-**	**(2 477)**	**41.3%**	**-**	**-**	**(2 477)**	**41.3%**	**-**	**147.4%**	**-**
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**221 508**	**169 287**	**16 543**	**7.5%**	**33 765**	**15.2%**	**2 355**	**1.4%**	**12 968**	**7.7%**	**65 631**	**38.8%**	**(28 568)**	**624.2%**	**(145.4%)**
Cash/cash equivalents at the year begin:	3 000	6 738	(5 247)	(174.9%)	11 296	376.5%	45 081	668.7%	47 436	704.7%	(5 247)	(78.0%)	3 468	460.3%	762.7%
Cash/cash equivalents at the year end:	**224 508**	**176 025**	**11 296**	**5.8%**	**45 061**	**23.1%**	**47 436**	**24.9%**	**60 468**	**34.2%**	**60 385**	**34.2%**	**(25 099)**	**143.3%**	**(841.6%)**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	6 316	2.6%	4 972	7.7%	5 282	4.9%	369 173	93.5%	387 746	33.9%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	23 215	23.6%	4 530	4.5%	5 188	5.1%	47 964	67.4%	100 897	11.4%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	2 878	2.7%	2 320	2.1%	2 152	1.9%	104 610	93.4%	112 012	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	2 876	2.4%	2 252	1.9%	2 171	1.8%	113 382	94.0%	120 683	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	10 521	4.8%	7 332	3.4%	6 465	2.9%	192 443	88.9%	217 698	24.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	341	4%	179	4%	189	4%	45 218	98.4%	45 218	4.9%	-	-	-	-
Total By Income Source	**48 256**	**5.5%**	**21 585**	**2.4%**	**21 327**	**2.4%**	**791 594**	**89.7%**	**882 256**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Organs of State	17 797	36.4%	3 864	5.8%	1 936	2.2%	44 677	49.6%	67 159	7.6%	-	-	-	-
Commercial	19 164	9.7%	6 538	3.3%	7 041	3.6%	163 882	83.1%	197 627	21.3%	-	-	-	-
Households	12 698	2.2%	9 019	1.7%	9 382	1.8%	542 357	94.4%	574 457	63.7%	-	-	-	-
Other	(1 403)	(2.2%)	1 164	3.3%	2 368	7.1%	40 627	91.8%	42 864	5.4%	-	-	-	-
Total By Customer Group	**48 256**	**5.5%**	**21 585**	**2.4%**	**21 327**	**2.4%**	**791 594**	**89.7%**	**882 256**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis	-	-	-	-	-	-	-	-	-	-
Bulk Electricity	62 868	4.9%	51 088	3.9%	35 662	2.7%	1 145 806	88.4%	1 295 422	90.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 322	100.0%	-	-	-	-	-	-	2 322	2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 024	100.0%	-	-	-	-	-	-	3 024	2%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 152	100.0%	-	-	-	-	-	-	1 152	1%
Auditor-General	278	100.0%	-	-	-	-	-	-	278	-
Other	29 356	39.9%	468	6%	343	7%	19 303	39.1%	49 471	3.7%
Total	**100 551**	**7.4%**	**51 557**	**3.8%**	**39 006**	**2.7%**	**1 165 107**	**86.1%**	**1 353 121**	**100.0%**

Contact Details

Municipal Manager	Mr Ab. M.R Tsopa	058 718 3757
Financial Manager	Mr Mosheer Mofokeng	058 718 3758

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**146 372**	**131 049**	**47 869**	**32.3%**	**23 591**	**15.9%**	**36 059**	**27.5%**	**8 178**	**6.2%**	**115 698**	**88.3%**	**12 219**	**104.7%**	**(33.1%)**
Property rates	22 045	19 045	8 087	36.9%	1 401	6.2%	933	4.9%	926	4.9%	11 365	59.6%	965	243.3%	(3.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 425	7 477	2 230	23.7%	1 940	20.6%	1 739	23.3%	1 220	16.3%	7 168	95.9%	2 002	79.8%	(39.0%)
Service charges - water revenue	11 426	7 317	2 116	18.5%	1 691	14.8%	1 664	22.7%	1 289	17.6%	7 043	97.9%	1 154	71.2%	(27.0%)
Service charges - sanitation revenue	12 750	7 500	2 098	16.4%	2 066	16.4%	1 630	21.8%	1 098	14.6%	6 935	92.4%	1 912	88.7%	(42.6%)
Service charges - refuse revenue	13 507	7 374	1 980	15.2%	2 008	14.4%	1 668	21.2%	970	13.2%	6 626	89.8%	1 896	104.4%	(48.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 910	4 208	638	33.4%	671	35.1%	114	2.7%	912	21.4%	2 836	67.4%	344	53.3%	157.3%
Interest earned - external investments	223	160	6	2.8%	5	2.4%	17	10.4%	6	3.8%	34	20.7%	228	162.8%	167.4%
Interest earned - outstanding debtors	10 507	11 220	2 316	22.0%	2 350	18.0%	2 560	21.3%	1 629	14.5%	8 854	78.9%	2 448	80.2%	(33.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	68	40	13	19.4%	2	3.0%	0	12.5%	3	7.9%	23	58.4%	15	80.2%	(78.6%)
Licences and permits	18	26	7	37.2%	6	36.2%	0	29.0%	4	16.5%	22	86.0%	5	56.8%	(5.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 267	64 667	27 997	43.6%	10 222	16.1%	25 648	39.4%	-	-	63 867	98.8%	13	99.8%	(100.0%)
Other own revenue	1 666	1 808	176	10.4%	1 148	67.7%	126	6.9%	92	5.1%	1 542	85.2%	612	315.3%	(84.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**147 333**	**130 686**	**24 360**	**16.5%**	**29 029**	**23.8%**	**26 629**	**20.4%**	**13 543**	**10.4%**	**99 561**	**76.1%**	**36 856**	**110.1%**	**(63.3%)**
Employee related costs	53 099	54 647	12 966	24.4%	13 460	25.2%	13 209	24.4%	8 399	15.3%	47 933	89.7%	11 098	95.2%	(39.0%)
Remuneration of councillors	4 346	4 696	1 403	32.3%	1 092	25.1%	1 251	26.6%	764	16.2%	4 509	96.0%	1 076	96.8%	(29.2%)
Debt impairment	4 814	2 588	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 976	1 966	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	891	3 434	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	18 901	23 021	2 370	12.6%	8 282	44.1%	2 157	9.2%	420	1.8%	13 230	58.2%	8 068	118.2%	(64.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 097	3 930	688	16.7%	1 309	31.6%	874	25.0%	5	1%	2 876	82.2%	1 197	100.3%	(99.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	58 002	36 630	6 873	11.9%	10 947	18.9%	9 139	24.9%	3 994	10.9%	30 953	84.5%	15 244	119.3%	(73.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 039**	**383**	**23 509**		**(11 438)**		**9 421**		**(5 373)**		**16 179**		**(24 648)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 039**	**383**	**23 509**		**(11 438)**		**9 421**		**(5 373)**		**16 179**		**(24 648)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 039**	**383**	**23 509**		**(11 438)**		**9 421**		**(5 373)**		**16 179**		**(24 648)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 039**	**383**	**23 509**		**(11 438)**		**9 421**		**(5 373)**		**16 179**		**(24 648)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 039**	**383**	**23 509**		**(11 438)**		**9 421**		**(5 373)**		**16 179**		**(24 648)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**49 292**	**33 720**	**3 756**	**7.8%**	**10 335**	**21.4%**	**9 013**	**26.7%**	**1 968**	**5.9%**	**25 092**	**74.4%**	**20 571**	**83.3%**	**(90.3%)**
National Government	48 027	33 455	3 756	7.8%	10 305	21.5%	8 749	26.2%	1 968	5.9%	24 778	74.1%	20 542	83.6%	(90.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48 027**	**33 455**	**3 756**	**7.8%**	**10 305**	**21.5%**	**8 749**	**26.2%**	**1 968**	**5.9%**	**24 778**	**74.1%**	**20 542**	**83.6%**	**(90.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	265	265	-	-	30	11.4%	267	100.6%	17	6.3%	314	118.5%	29	18.3%	(58.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**49 292**	**33 720**	**3 756**	**7.8%**	**10 335**	**21.4%**	**9 015**	**26.7%**	**1 965**	**5.9%**	**25 092**	**74.4%**	**20 571**	**83.3%**	**(90.3%)**
Governance and Administration	-	-	**19**	-	**11**	-	**60**	-	**67**	-	**156**	-	**18**	**8.9%**	**27.8%**
Executive & Council	-	-	19	-	8	-	52	-	-	-	80	-	18	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	8	-	67	-	76	-	-	1.8%	(100.0%)
Community and Public Safety	**1 474**	**1 474**	**469**	**31.8%**	**1 009**	**77.6%**	**1 005**	**92.4%**	-	-	**2 483**	**147.7%**	**3 068**	**84.9%**	**(100.0%)**
Community & Social Services	63	63	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 409	3 409	469	13.8%	2 685	78.7%	1 920	57.5%	-	-	5 119	150.2%	2 098	84.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 424**	**7 424**	**800**	**10.8%**	**1 438**	**19.3%**	**3 564**	**47.2%**	**-**	**-**	**5 733**	**77.2%**	**6 995**	**91.6%**	**(100.0%)**
Planning and Development	1 023	1 023	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 201	6 201	800	12.9%	1 438	23.1%	3 564	66.5%	-	-	5 733	92.5%	6 995	99.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**37 394**	**22 822**	**2 470**	**6.6%**	**6 195**	**16.6%**	**3 457**	**15.1%**	**1 968**	**8.6%**	**14 090**	**61.7%**	**11 549**	**78.3%**	**(83.0%)**
Electricity	7 600	7 600	814	10.7%	1 734	22.8%	1 108	14.6%	746	9.8%	4 402	58.0%	6 068	79.9%	(87.7%)
Water	26 294	11 722	152	6%	4 438	16.9%	2 347	20.0%	1 219	10.4%	8 156	69.6%	5 471	129.7%	(77.7%)
Waste Water Management	3 500	3 500	1 504	43.0%	23	1%	-	-	-	-	1 526	43.6%	10	1%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**179 578**	**169 356**	**50 603**	**28.2%**	**37 120**	**20.7%**	**40 513**	**25.3%**	**8 513**	**5.3%**	**136 748**	**85.3%**	**9 262**	**91.5%**	**(8.1%)**
Property rates, penalties and collection charges	18 036	17 083	2 207	12.2%	2 247	12.5%	1 707	10.0%	1 416	8.3%	7 578	44.4%	2 776	112.6%	(49.0%)
Service charges	37 968	39 567	3 479	9.2%	3 964	10.4%	4 067	10.3%	3 681	19.4%	15 410	39.0%	4 318	52.3%	(29.7%)
Other revenue	2 565	3 822	2 802	94.3%	6 331	212.2%	3 048	39.4%	4 618	72.2%	16 240	394.2%	2 741	474.1%	68.8%
Government - operating	64 257	64 807	28 397	44.2%	10 322	16.1%	25 548	39.4%	-	-	64 267	99.1%	-	97.8%	-
Government - capital	49 807	33 047	13 717	28.0%	14 388	30.0%	5 427	16.4%	-	-	33 532	101.5%	-	68.3%	-
Interest	6 927	10 027	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Payments	**(116 938)**	**(109 733)**	**(28 889)**	**24.7%**	**(26 490)**	**22.6%**	**(29 969)**	**26.1%**	**(11 713)**	**10.6%**	**(95 992)**	**86.4%**	**(26 748)**	**163.4%**	**(56.2%)**
Suppliers and employees	(116 048)	(109 233)	(27 889)	24.0%	(26 290)	22.7%	(27 404)	25.8%	(11 708)	11.0%	(93 303)	87.8%	(20 668)	102.6%	(54.9%)

Finance charges	(891)	(4 223)	(660)	111.6%	(104)	11.7%	(1 456)	33.0%	(0)	1%	(2 559)	57.4%	(156)	-	(99.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**62 639**	**49 651**	**21 714**	**34.7%**	**10 728**	**17.0%**	**11 613**	**23.4%**	**(3 265)**	**(6.5%)**	**48 846**	**82.4%**	**(17 484)**	**54.0%**	**(81.7%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(48 292)**	**(33 728)**	**(5 735)**	**7.7%**	**(18 335)**	**21.4%**	**(9 915)**	**26.7%**	**(1 965)**	**5.9%**	**(25 971)**	**74.4%**	**(20 728)**	**83.7%**	**(66.4%)**
Capital assets	(48 292)	(33 728)	(5 735)	7.7%	(18 335)	21.4%	(9 915)	26.7%	(1 965)	5.9%	(25 971)	74.4%	(20 728)	83.7%	(66.4%)
Net Cash from/(used) Investing Activities	**(48 292)**	**(33 728)**	**(5 735)**	**7.7%**	**(18 335)**	**21.4%**	**(9 915)**	**26.7%**	**(1 965)**	**5.9%**	**(25 971)**	**74.4%**	**(20 728)**	**83.7%**	**(66.4%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 756)**	**(9 756)**	**-**	**-**	**(120)**	**1.2%**	**(93)**	**1.0%**	**-**	**-**	**(215)**	**2.2%**	**-**	**-**	**-**
Repayment of borrowing	(6 756)	(9 756)	-	-	(120)	1.2%	(93)	1.0%	-	-	(215)	2.2%	-	-	-
Net Cash from/(used) Financing Activities	**(6 756)**	**(9 756)**	**-**	**-**	**(120)**	**1.2%**	**(93)**	**1.0%**	**-**	**-**	**(215)**	**2.2%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 590**	**6 125**	**17 979**	**391.7%**	**265**	**5.8%**	**2 553**	**40.9%**	**(5 188)**	**(84.7%)**	**15 560**	**254.1%**	**(38 213)**	**172.4%**	**(66.4%)**
Cash/cash equivalents at the year begin:	(7 923)	(13 513)	328	(5.0%)	18 468	(236.7%)	18 732	(240.1%)	21 266	(272.7%)	328	(6.0%)	57 124	(160.0%)	62.5%
Cash/cash equivalents at the year end:	(3 333)	(7 388)	18 468	(573.6%)	18 733	(561.9%)	21 286	(1 239.8%)	16 078	(661.2%)	16 888	(661.2%)	(20 686)	321.8%	(164.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off Against Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr MW Kennemeyer	058 812 8300
Financial Manager	Mr S Nyapondi	058 812 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**232 692**	**232 692**	**45 968**	**19.7%**	**77 132**	**33.1%**	**21 418**	**9.2%**	**36 630**	**15.8%**	**181 298**	**77.9%**	**39 836**	**85.5%**	**(7.5%)**
Property rates	13 893	13 893	13 005	93.6%	69	(1%)	(218)	(1.6%)	(1 155)	(8.3%)	11 674	84.0%	69	96.2%	20 786.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 410	42 410	8 866	20.9%	58 902	138.9%	4 907	11.6%	2 401	5.8%	73 176	172.5%	8 432	66.4%	(71.5%)
Service charges - water revenue	37 947	37 947	10 736	28.4%	10 714	28.2%	3 617	9.5%	11 162	29.7%	36 219	95.2%	2 647	164.3%	190.7%
Service charges - sanitation revenue	21 443	21 443	4 938	23.0%	2 736	12.8%	4 077	19.0%	4 160	19.4%	15 909	74.2%	4 682	77.1%	1.8%
Service charges - refuse revenue	12 766	12 766	2 935	22.9%	1 601	12.5%	2 481	19.4%	2 529	19.8%	9 546	74.7%	2 241	77.4%	8.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	(108)	-	(100.0%)
Rental of facilities and equipment	1 268	1 268	364	28.8%	186	14.6%	273	21.7%	450	34.7%	1 263	100.1%	303	82.2%	48.7%
Interest earned - external investments	671	671	174	26.0%	46	6.1%	257	44.9%	170	30.6%	652	114.2%	204	207.8%	(14.1%)
Interest earned - outstanding debtors	20 000	20 000	4 511	18.3%	3 556	12.2%	4 662	19.9%	5 156	20.4%	17 884	79.6%	5 845	91.2%	(12.8%)
Dividends received	29	29	-	-	-	-	-	-	-	-	-	-	26	155.2%	(100.0%)
Fines	574	574	2	0%	4	0%	-	-	0	-	6	1.0%	-	12.8%	(100.0%)
Licences and permits	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	76 703	76 703	-	-	1 794	2	635	8%	11 249	14.7%	11 684	15.0%	14 684	61.2%	(23.8%)
Other own revenue	601	601	419	69.8%	1 794	298.5%	488	67.9%	602	100.0%	3 303	549.4%	301	29.5%	100.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**220 745**	**229 745**	**34 852**	**15.2%**	**28 475**	**12.4%**	**38 916**	**16.9%**	**37 964**	**16.5%**	**140 206**	**61.0%**	**46 530**	**77.4%**	**(18.4%)**
Employee related costs	73 008	73 008	18 018	24.7%	12 988	17.8%	18 146	24.9%	18 570	25.4%	67 716	92.7%	15 758	99.8%	17.8%
Remuneration of councillors	6 266	6 266	1 288	20.6%	908	14.5%	1 633	26.0%	1 454	23.2%	5 284	83.7%	2 218	66.2%	(34.4%)
Debt impairment	60 603	60 603	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 291	4 291	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	242	57.5%	(100.0%)
Bulk purchases	37 476	37 476	9 414	25.1%	5 377	14.3%	9 449	25.2%	4 759	12.7%	28 997	77.4%	9 087	101.7%	(49.2%)
Other Materials	8 281	8 281	348	4.2%	634	7.6%	610	7.4%	1 346	16.3%	2 937	35.7%	1 096	99.8%	3.9%
Contracted services	3 000	3 000	1 242	41.4%	2 798	126.6%	1 818	60.6%	1 499	49.9%	8 319	277.3%	4 226	-	(63.5%)
Transfers and grants	10 633	10 633	215	2.1%	665	6.6%	1 262	12.4%	4 586	43.9%	6 767	67.6%	638	97.2%	447.6%
Other expenditure	26 079	36 079	4 132	11.3%	4 555	11.1%	5 998	16.4%	5 850	15.9%	16 868	54.6%	12 045	63.7%	(53.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 147**	**3 147**	**11 116**		**48 658**		**(17 498)**		**(1 134)**		**41 092**		**(6 694)**		
Transfers recognised - capital	43 457	43 457	-	-	-	-	-	-	11 857	27.3%	11 857	27.3%	13 828	70.8%	(25.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**46 603**	**46 603**	**11 116**		**48 658**		**(17 498)**		**10 723**		**52 950**		**9 128**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**46 603**	**46 603**	**11 116**		**48 658**		**(17 498)**		**10 723**		**52 950**		**9 128**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**46 603**	**46 603**	**11 116**		**48 658**		**(17 498)**		**10 723**		**52 950**		**9 128**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**46 603**	**46 603**	**11 116**		**48 658**		**(17 498)**		**10 723**		**52 950**		**9 128**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**46 579**	**46 579**	**4 343**	**9.3%**	**5 510**	**11.8%**	**11 014**	**23.6%**	**4 202**	**9.2%**	**25 158**	**54.0%**	**3 945**	**47.6%**	**8.6%**
National Government	18 457	18 457	2 696	14.6%	5 115	27.7%	11 010	59.7%	4 285	23.2%	23 106	125.2%	3 794	49.9%	12.9%
Provincial Government	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 457**	**43 457**	**2 696**	**6.2%**	**5 115**	**11.8%**	**11 010**	**25.3%**	**4 285**	**9.9%**	**23 106**	**53.2%**	**3 794**	**49.9%**	**12.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 123	3 123	1 647	52.7%	95	2.9%	4	0%	7	2%	1 748	56.0%	151	19.7%	(95.7%)
Public contributions and donations	-	-	-	-	300	-	-	-	-	-	300	-	-	-	-
Capital Expenditure Standard Classification	**46 579**	**46 579**	**4 343**	**9.3%**	**5 510**	**11.8%**	**11 014**	**23.6%**	**4 202**	**9.2%**	**25 158**	**54.0%**	**3 945**	**47.6%**	**8.6%**
Governance and Administration	**9 165**	**9 165**	**766**	**14.9%**	**86**	**4.6%**	**4**	**-**	**-**	**-**	**766**	**14.9%**	**-**	**4.9%**	**-**
Executive & Council	166	166	-	-	-	-	-	-	-	-	-	-	-	2.2%	-
Budget & Treasury Office	-	-	-	-	16	-	3	-	-	-	17	-	-	58.2%	-
Corporate Services	2 027	2 027	766	34.4%	70	3.5%	-	-	-	-	772	37.9%	-	-	-
Community and Public Safety	**6 165**	**6 165**	**-**	**-**	**810**	**13.1%**	**-**	**-**	**540**	**17.7%**	**1 350**	**21.9%**	**705**	**81.7%**	**14.5%**
Community & Social Services	5 171	5 171	-	-	280	5.4%	-	-	-	-	280	5.4%	-	43.8%	-
Sport And Recreation	-	-	-	-	530	-	-	-	540	-	1 070	-	705	-	34.1%
Public Safety	166	166	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 286**	**13 286**	**3 626**	**27.3%**	**826**	**6.2%**	**979**	**7.4%**	**2 962**	**22.4%**	**8 413**	**63.3%**	**2 986**	**47.0%**	**44.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	68.4%	-
Road Transport	13 286	13 286	3 626	27.3%	826	6.2%	979	7.4%	2 962	22.4%	8 413	63.3%	2 986	47.0%	44.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 750**	**25 750**	**17**	**.1%**	**3 743**	**14.5%**	**10 034**	**39.0%**	**365**	**1.4%**	**14 158**	**55.0%**	**1 173**	**41.0%**	**(68.9%)**
Electricity	2 600	2 600	-	-	-	-	-	-	17	2%	17	2%	-	38.7%	(100.0%)
Water	22 000	22 000	17	.1%	2 792	12.7%	7 582	34.5%	327	1.5%	10 718	48.9%	1 173	44.4%	(69.0%)
Waste Water Management	150	150	-	-	-	-	2 451	1634.1%	-	-	2 451	1634.1%	-	33.1%	-
Waste Management	1 000	1 000	-	-	951	-	-	-	-	-	951	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**217 602**	**217 602**	**103 143**	**47.5%**	**60 511**	**27.9%**	**51 916**	**23.9%**	**-**	**-**	**215 570**	**99.3%**	**36 623**	**79.3%**	**(100.0%)**
Property rates, penalties and collection charges	10 000	10 000	1 831	18.3%	2 298	23.0%	2 220	22.2%	-	-	6 351	63.5%	1 673	82.4%	(100.0%)
Service charges	69 768	69 768	11 388	16.3%	10 868	156%	14 914	39.1%	-	-	39 055	56.0%	10 783	59.4%	(100.0%)
Other revenue	9 504	9 504	7 370	81.4%	1 222	32.0%	5 682	62.1%	-	-	14 961	157.4%	2 441		(100.0%)
Government - operating	75 732	75 732	63 234	83.4%	39 882	252%	33 852	29.9%	-	-	112 968	147.2%	14 197	97.3%	(100.0%)
Government - capital	48 000	48 000	17 856	37.2%	6 186	14.0%	7 148	14.9%	-	-	31 190	65.0%	7 129	49.0%	(100.0%)
Interest	8 671	8 671	1 344	15.4%	1 155	1.4%	92	1.0%	-	-	2 592	29.9%	224	2.3%	(100.0%)
Dividends	26	26	-		-		-		-	-	-		26	135.2%	(100.0%)
Payments	**(169 936)**	**(169 936)**	**(42 482)**	**25.0%**	**(46 126)**	**28.4%**	**(37 693)**	**22.2%**	**-**	**-**	**(128 303)**	**75.6%**	**(37 548)**	**83.7%**	**(100.0%)**
Suppliers and employees	(169 936)	(169 936)	(42 282)	24.9%	(42 582)	23.0%	(32 376)	19.1%	-	-	(117 240)	69.0%	(37 248)	83.8%	(100.0%)

Finance charges	-	-	(87)		(5 395)	-	(5 215)	-	-	-	(10 697)	-	-	10 26	
Transfers and grants	-	-	(132)		(588)	-	-	-	-	-	(720)	-	(588)	-	(100.0%)
Net Cash from/(used) Operating Activities	**47 666**	**47 666**	**60 691**	**128.9%**	**12 183**	**25.9%**	**14 223**	**30.2%**	**-**	**-**	**87 897**	**185.8%**	**(817)**	**53.8%**	**(100.9%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**(52 855)**	**-**	**(4 242)**	**-**	**1 017**	**-**	**-**	**-**	**(56 099)**	**-**	**10 774**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(52 855)	-	(4 242)	-	1 017	-	-	-	(56 099)	-	10 774	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 078)**	**(47 078)**	**(3 852)**	**8.2%**	**(8 500)**	**18.1%**	**(13 663)**	**31.9%**	**-**	**-**	**(27 391)**	**58.1%**	**(10 123)**	**70.9%**	**(100.0%)**
Capital assets	(47 078)	(47 078)	(3 852)	8.2%	(8 500)	18.1%	(13 663)	31.9%	-	-	(27 391)	58.1%	(10 123)	70.9%	(100.0%)
Net Cash from/(used) Investing Activities	**(47 078)**	**(47 078)**	**(56 707)**	**120.5%**	**(12 767)**	**27.1%**	**(13 663)**	**29.7%**	**-**	**-**	**(83 490)**	**177.3%**	**649**	**24.1%**	**(100.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**-**	**-**	**-**
Short term loans	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1 9%**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	(1.9%)	-
Net Cash from/(used) Financing Activities	**-**	**-**	**1**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**-**	**-**	**(1.2%)**	**-**
Net Increase/(Decrease) in cash held	**(12)**	**(12)**	**3 955**	**(30 453.5%)**	**(596)**	**4 493.8%**	**237**	**(1 827.8%)**	**-**	**-**	**3 699**	**(27 787.2%)**	**(268)**	**(104.2%)**	**(100.0%)**
Cash/cash equivalents at the year begin:	3	3	(75)	(1 469.6%)	3 680	71 826.4%	3 056	60 639.2%	-	-	3 034	(1 469.4%)	8 677	8.3%	(100.0%)
Cash/cash equivalents at the year end:	(9)	(9)	3 880	(49 579.2%)	3 296	(41 272.8%)	3 034	(44 243.8%)	-	-	3 034	(44 243.8%)	8 649	163 765.8%	(100.0%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 412	8.4%	5 014	8.4%	2 221	3.6%	52 121	79.7%	60 823	27.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	5 004	17.4%	1 197	5.4%	892	4.0%	14 670	72.0%	20 823	8.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	811	3.8%	696	2.9%	644	2.7%	21 602	90.6%	23 861	9.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	2 371	3.2%	1 749	2.3%	1 660	2.0%	68 693	92.3%	74 486	30.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	1 463	2.7%	1 058	2.0%	1 012	1.9%	50 408	93.4%	53 940	22.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	61	2.0%	103	3.3%	61	2.1%	1 750	90.5%	1 931	8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	97	2.4%	91	1.4%	129	4.2%	4 206	90.4%	4 467	1.8%	-	-	-	-
Total By Income Source	**14 042**	**5.7%**	**10 466**	**4.3%**	**6 619**	**2.7%**	**214 517**	**87.3%**	**245 644**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 244	14.9%	224	2.7%	206	2.5%	6 655	79.9%	8 331	3.4%	-	-	-	-
Commercial	1 568	11.2%	746	5.4%	576	4.2%	10 975	78.2%	13 861	5.6%	-	-	-	-
Households	11 228	5.4%	9 492	4.6%	5 838	2.8%	186 868	89.8%	223 426	91.0%	-	-	-	-
Other	2	0.4%	4	1.2%	1	0.2%	19	98.0%	26	-	-	-	-	-
Total By Customer Group	**14 042**	**5.7%**	**10 466**	**4.3%**	**6 619**	**2.7%**	**214 517**	**87.3%**	**245 644**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	9 338	11.9%	3 696	4.8%	64 635	83.3%	77 669	86.7%
Bulk Water	-	-	152	22.9%	-	-	512	77.1%	664	7%
PAYE deductions	603	100.0%	-	-	-	-	-	-	603	7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	277	100.0%	-	-	-	-	-	-	277	3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	180	69.9%	30	27.0%	8	3.1%	258	3%
Auditor-General	-	-	264	100.0%	-	-	-	-	264	3%
Other	-	-	4 219	42.0%	(152)	(1.6%)	5 702	58.1%	9 819	113%
Total	**899**	**1.0%**	**14 083**	**15.7%**	**3 664**	**4.1%**	**70 857**	**79.2%**	**89 503**	**100.0%**

Contact Details

Municipal Manager	Mr SM Setope	051 924 0504
Financial Manager	Mr HD Kriel	051 924 0504

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**108 844**	**116 127**	**45 797**	**42.1%**	**33 318**	**30.6%**	**25 618**	**22.1%**	**264**	**.2%**	**104 997**	**90.4%**	**13 485**	**86.1%**	**(98.0%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 945	1 940	410	16.1%	283	11.1%	246	12.7%	247	12.7%	1 186	61.1%	331	84.3%	(25.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	102 894	104 948	45 386	44.2%	33 003	32.2%	25 309	24.2%	-	-	103 611	99.2%	1 115	98.3%	(100.0%)
Other own revenue	3 006	9 239	92	2.6%	28	.8%	61	.4%	17	.2%	199	2.6%	12 038	43.8%	(99.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**108 844**	**114 565**	**30 104**	**27.7%**	**28 965**	**26.6%**	**25 514**	**22.3%**	**25 871**	**22.6%**	**110 454**	**96.4%**	**45 429**	**96.8%**	**(43.1%)**
Employee related costs	47 927	47 927	12 126	25.3%	12 233	25.7%	12 390	26.0%	12 419	26.1%	49 168	103.2%	10 969	99.4%	13.2%
Remuneration of councillors	9 366	9 605	2 392	25.3%	2 487	27.4%	2 687	27.9%	2 260	23.9%	9 827	102.9%	2 806	114.4%	(20.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	323	2 117	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	79	-	24	31.4%	19	23.3%	22	-	20	-	86	-	22	102.1%	(5.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	900	700	168	18.6%	191	21.2%	127	18.0%	1 320	188.5%	1 816	259.7%	287	88.3%	359.5%
Contracted services	1 000	700	3	.3%	247	24.7%	174	23.2%	60	8.7%	567	78.2%	-	73.9%	(100.0%)
Transfers and grants	-	4 623	3 956	-	166	-	80	1.7%	4 203	91.0%	8 405	91.0%	7 084	-	(100.0%)
Other expenditure	49 249	48 127	11 435	23.0%	13 522	27.2%	10 018	20.8%	9 746	20.2%	44 721	92.9%	23 668	71.8%	(58.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(0)**	**1 562**	**15 693**		**4 354**		**104**		**(25 607)**		**(5 457)**		**(31 944)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(0)**	**1 562**	**15 693**		**4 354**		**104**		**(25 607)**		**(5 457)**		**(31 944)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(0)**	**1 562**	**15 693**		**4 354**		**104**		**(25 607)**		**(5 457)**		**(31 944)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(0)**	**1 562**	**15 693**		**4 354**		**104**		**(25 607)**		**(5 457)**		**(31 944)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(0)**	**1 562**	**15 693**		**4 354**		**104**		**(25 607)**		**(5 457)**		**(31 944)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**2 200**	**1 562**	**20**	**1.3%**	**1 210**	**55.0%**	**-**	**-**	**-**	**-**	**1 230**	**79.3%**	**2 224**	**64.0%**	**(100.0%)**
National Government	-	1 562	20	-	1 210	-	-	-	-	-	1 230	79.3%	2 224	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**1 562**	**20**	**-**	**1 210**	**-**	**-**	**-**	**-**	**-**	**1 230**	**79.3%**	**2 224**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**2 200**	**1 562**	**20**	**1.3%**	**1 210**	**55.0%**	**-**	**-**	**-**	**-**	**1 230**	**79.3%**	**2 224**	**64.0%**	**(100.0%)**
Governance and Administration	**439**	**167**	**19**	**1.4%**	**-**	**-**	**-**	**-**	**-**	**-**	**19**	**14.1%**	**1 457**	**99.1%**	**(100.0%)**
Executive & Council	173	-	-	-	-	-	-	-	-	-	-	-	1 451	47.8%	(100.0%)
Budget& Treasury Office	265	167	23	8.5%	-	-	-	-	-	-	23	38.1%	-	81.8%	-
Corporate Services	153	153	-	-	-	-	-	-	-	-	-	-	46	79.7%	(100.0%)
Community and Public Safety	**1 410**	**1 420**	**1**	**.4%**	**1 110**	**81.4%**	**-**	**-**	**-**	**-**	**1 111**	**82.8%**	**727**	**81.8%**	**(100.0%)**
Community& Social Services	1 403	1 403	5	.4%	1 210	83.6%	-	-	-	-	1 215	86.6%	727	85.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**90**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	75	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**108 844**	**116 127**	**45 810**	**42.1%**	**33 376**	**30.7%**	**25 636**	**22.1%**	**4 541**	**3.9%**	**109 363**	**94.2%**	**13 581**	**92.2%**	**(66.4%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 708	9 833	155	2.8%	86	2.0%	79	.8%	4 299	43.7%	4 666	46.4%	197	29.5%	2 194.8%
Government - operating	102 591	104 349	45 296	44.2%	33 607	32.7%	25 309	24.2%	-	-	103 411	99.2%	12 983	110.4%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 545	1 945	410	16.1%	283	11.1%	248	12.7%	347	12.7%	1 286	61.1%	331	84.3%	(25.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(106 644)**	**(114 553)**	**(30 234)**	**28.4%**	**(29 943)**	**28.1%**	**(26 411)**	**23.1%**	**(27 205)**	**23.7%**	**(113 793)**	**99.3%**	**(49 913)**	**113.9%**	**(45.5%)**
Suppliers and employees	(106 598)	(114 459)	(30 187)	28.3%	(29 720)	27.9%	(26 356)	23.0%	(27 159)	23.7%	(113 422)	99.0%	(42 338)	100.4%	(35.7%)

Finance charges	(59)	(70)	(34)	31.4%	(19)	22.3%	(22)	29.6%	(25)	27.3%	(69)	113.6%	(25)	102.1%	(5.4%)
Transfers and grants	-	-	(4 702)	-	(197)	-	(61)	-	-	-	(4 668)	-	(7 084)	-	(100.0%)
Net Cash from/(used) Operating Activities	**2 289**	**1 562**	**15 577**	**768.0%**	**2 433**	**156.1%**	**(775)**	**-68.8%**	**(22 605)**	**(1 451.8%)**	**(4 431)**	**(283.8%)**	**(36 412)**	**(225.8%)**	**(37.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 289)**	**(1 563)**	**(31)**	**1.4%**	**(1 316)**	**59.8%**	**-**	**-**	**-**	**-**	**(1 348)**	**86.2%**	**-**	**-**	**-**
Capital assets	(2 289)	(1 563)	(31)	1.4%	(1 316)	59.8%	-	-	-	-	(1 348)	86.2%	-	-	-
Net Cash from/(used) Investing Activities	**(2 289)**	**(1 563)**	**(31)**	**1.4%**	**(1 316)**	**59.8%**	**-**	**-**	**-**	**-**	**(1 348)**	**86.2%**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**-**	**15 546**	**-**	**2 117**	**-**	**(775)**	**-**	**(22 605)**	**-**	**(5 779)**	**-**	**(36 412)**	**##########**	**(37.8%)**
Cash/cash equivalents at the year begin:	-	-	6 616	-	22 061	-	34 176	-	22 400	-	6 616	-	52 162	-	69.5%
Cash/cash equivalents at the year end:	-	-	**22 061**	-	**24 178**	-	**33 400**	-	**158**	-	**736**	-	**(58 665)**	**(97.7%)**	**(1618.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	49 080	100.0%	49 080	100.0%	334 247	681.0%	2 471	5.0%
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**49 080**	**100.0%**	**49 080**	**100.0%**	**334 247**	**681.0%**	**2 471**	**5.0%**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	49 080	100.0%	49 080	100.0%	334 247	681.0%	2 471	5.0%
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**49 080**	**100.0%**	**49 080**	**100.0%**	**334 247**	**681.0%**	**2 471**	**5.0%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	757	100.0%	-	-	-	-	-	-	757	4.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 166	100.0%	-	-	-	-	-	-	1 166	7.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	88	0%	-	-	-	-	15 049	99.0%	15 119	88.6%
Total	**2 013**	**11.8%**	**-**	**-**	**-**	**-**	**15 049**	**88.2%**	**17 062**	**100.0%**

Contact Details

Municipal Manager	Ms Tukaka Lebenya	058 718 1036
Financial Manager	Mr ML Lebenya	058 718 1036

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**686 515**	**693 543**	**146 360**	**22.0%**	**116 571**	**17.3%**	**115 686**	**16.6%**	**109 368**	**15.8%**	**487 386**	**70.3%**	**120 632**	**81.5%**	**(9.3%)**
Property rates	61 895	60 646	15 797	25.5%	11 635	18.8%	11 078	21.9%	11 438	22.6%	49 948	98.6%	10 911	81.7%	4.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	279 022	293 412	67 196	24.1%	60 238	21.6%	62 670	21.3%	62 307	21.2%	252 366	86.0%	58 751	93.8%	6.6%
Service charges - water revenue	93 556	87 974	20 738	22.2%	22 648	24.2%	22 426	23.9%	14 034	14.5%	80 847	83.0%	16 164	94.2%	(30.1%)
Service charges - sanitation revenue	25 993	27 648	6 883	26.5%	6 883	26.5%	6 990	25.3%	7 030	20.4%	27 786	100.5%	6 936	105.5%	7.9%
Service charges - refuse revenue	21 966	23 142	5 538	25.2%	5 538	25.2%	5 646	25.0%	5 646	24.1%	22 178	100.2%	4 317	100.9%	28.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 822	8 432	1 309	27.1%	2 146	44.5%	1 226	14.5%	1 323	15.7%	6 004	71.1%	614	75.5%	115.3%
Interest earned - external investments	1 609	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	4 333	15 200	3 738	86.3%	3 733	86.1%	2 654	17.5%	5 349	35.2%	15 453	101.7%	3 658	191.5%	46.2%
Dividends received	-	751	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	860	997	238	27.6%	149	17.3%	217	22.0%	268	27.8%	872	90.2%	338	132.2%	(20.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	162 700	164 291	22 147	13.6%	155	1%	-	-	-	-	22 302	13.6%	16 256	48.8%	(100.0%)
Other own revenue	9 824	12 500	2 836	28.9%	3 194	32.5%	2 374	19.7%	1 874	15.0%	10 268	82.1%	2 476	118.3%	(24.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**685 516**	**687 124**	**132 848**	**20.0%**	**148 075**	**22.2%**	**132 416**	**19.8%**	**139 355**	**20.9%**	**552 690**	**82.8%**	**147 169**	**79.3%**	**(5.3%)**
Employee related costs	196 144	196 676	45 736	23.1%	49 992	25.2%	49 622	25.1%	50 070	25.2%	195 440	99.6%	41 488	99.5%	20.7%
Remuneration of councillors	17 341	16 596	4 335	24.9%	4 336	24.9%	4 750	28.7%	4 419	26.6%	17 840	107.4%	4 432	97.4%	(-7%)
Debt impairment	14 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 344	21 160	-	-	-	-	4 669	19.2%	900	4.3%	4 878	23.0%	4 182	17.4%	(78.5%)
Finance charges	2 000	2 022	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	210 308	210 623	52 238	24.3%	43 964	20.4%	43 950	20.6%	43 950	20.5%	183 594	85.9%	59 953	96.4%	(26.9%)
Other Materials	-	56 000	6 888	-	17 033	-	8 602	15.3%	12 180	21.7%	44 706	79.7%	11 136	-	9.4%
Contracted services	22 697	29 221	3 870	16.9%	8 934	39.1%	4 812	16.5%	9 124	31.2%	24 927	85.3%	9 695	80.1%	92.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	168 633	129 333	19 746	11.7%	26 100	15.5%	16 784	13.0%	20 582	15.9%	83 164	64.3%	20 941	44.4%	1.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	(1 770)	-	(1 770)	-	-	-	(100.0%)
Surplus/(Deficit)	**1 000**	**26 421**	**13 511**		**(31 499)**		**(17 330)**		**(29 988)**		**(65 304)**		**(26 537)**		
Transfers recognised - capital	105 686	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**106 691**	**26 421**	**13 511**		**(31 499)**		**(17 330)**		**(29 988)**		**(65 304)**		**(26 537)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**106 691**	**26 421**	**13 511**		**(31 499)**		**(17 330)**		**(29 988)**		**(65 304)**		**(26 537)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**106 691**	**26 421**	**13 511**		**(31 499)**		**(17 330)**		**(29 988)**		**(65 304)**		**(26 537)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**106 691**	**26 421**	**13 511**		**(31 499)**		**(17 330)**		**(29 988)**		**(65 304)**		**(26 537)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**106 497**	**130 306**	**17 752**	**16.7%**	**52 803**	**49.6%**	**28 668**	**21.5%**	**26 602**	**20.4%**	**125 165**	**96.1%**	**5 270**	**14.3%**	**404.8%**
National Government	105 686	92 598	11 601	11.0%	29 520	27.9%	15 384	16.6%	26 602	28.7%	83 107	89.8%	5 002	15.9%	431.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**105 686**	**92 598**	**11 601**	**11.0%**	**29 520**	**27.9%**	**15 384**	**16.6%**	**26 602**	**28.7%**	**83 107**	**89.8%**	**5 002**	**15.9%**	**431.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	811	37 708	6 150	758.4%	23 283	2 870.9%	12 624	33.5%	(0)	-	42 056	111.5%	268	4.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**106 497**	**130 306**	**17 752**	**16.7%**	**52 803**	**49.6%**	**28 668**	**21.5%**	**26 602**	**20.4%**	**125 165**	**96.1%**	**9 804**	**24.8%**	**171.3%**
Governance and Administration	**767**	**4 709**	**166**	**16.9%**	**1 111**	**111.1%**	**168**	**16.9%**	**681**	**14.5%**	**3 342**	**70.9%**	**166**	**17.9%**	**309.9%**
Executive & Council	-	532	0	-	30	-	64	12.1%	47	8.7%	140	27.0%	117	12.6%	(60.1%)
Budget & Treasury Office	767	426	3	0%	-	-	4	1.0%	31	7.3%	38	8.9%	25	8.2%	6.6%
Corporate Services	-	550	386	-	1 276	-	350	63.6%	604	32.3%	2 617	646.1%	214	47.7%	(214.5%)
Community and Public Safety	**1 310**	**11 541**	**1 177**	**12.0%**	**1 615**	**47.7%**	**841**	**4.9%**	**664**	**7.1%**	**4 515**	**43.9%**	**1 455**	**41.9%**	**(16.1%)**
Community & Social Services	-	1 300	155	-	170	-	3	2%	66	4.3%	333	25.6%	69	15.7%	(193.5%)
Sport And Recreation	3 800	12 626	2 402	41.1%	2 922	53.1%	760	6.2%	741	5.9%	6 841	54.2%	1 026	39.6%	(33.2%)
Public Safety	-	-	771	-	830	-	54	-	186	-	1 841	-	334	-	(44.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19 275**	**32 514**	**2 858**	**14.8%**	**8 168**	**42.4%**	**11 381**	**35.0%**	**8 020**	**24.7%**	**30 365**	**93.4%**	**1 543**	**45.7%**	**420.4%**
Planning and Development	-	-	-	-	40	-	-	-	12	100.0%	52	191.0%	-	-	(100.0%)
Road Transport	19 275	32 508	2 858	14.8%	8 054	418%	11 381	35.0%	8 010	24.7%	30 302	93.2%	1 543	45.4%	419.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**76 642**	**80 524**	**11 229**	**14.3%**	**39 457**	**58.2%**	**15 410**	**19.1%**	**17 469**	**21.0%**	**83 514**	**103.7%**	**6 482**	**17.1%**	**169.1%**
Electricity	14 964	15 978	3 456	24.6%	7 922	56.4%	3 914	27.7%	2 892	18.4%	18 187	100.7%	3 332	22.1%	(39.7%)
Water	24 312	38 252	4 368	18.1%	16 233	66.8%	10 499	27.4%	11 310	29.6%	42 403	110.9%	786	33.5%	1333.9%
Waste Water Management	32 406	20 866	3 038	9.4%	14 598	45.0%	1 778	8.5%	3 164	11.5%	22 538	83.0%	2 111	14.4%	47.9%
Waste Management	7 960	4 427	322	4.1%	704	8.8%	137	3.1%	980	22.4%	2 146	48.7%	288	9.5%	265.7%
Other	**1 803**	**2 040**	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**772 201**	**759 704**	**224 638**	**29.1%**	**165 641**	**24.0%**	**173 295**	**22.8%**	**136 157**	**17.9%**	**719 730**	**94.7%**	**128 165**	**102.8%**	**6.2%**
Property rates, penalties and collection charges	61 855	61 855	13 068	21.1%	9 524	15.4%	9 691	15.7%	8 312	13.4%	40 596	65.6%	8 418	81.1%	(1.2%)
Service charges	426 694	426 694	89 798	21.0%	70 845	16.6%	78 162	18.6%	87 131	20.7%	326 615	76.5%	84 638	91.3%	3.0%
Other revenue	72 825	19 024	4 781	25.6%	29 956	160.5%	23 284	119.2%	34 828	178.6%	92 162	429.6%	24 448	1 600.0%	3.5%
Government - operating	162 733	164 241	82 186	50.2%	53 694	32.8%	49 277	34.0%			174 162	167.2%		181.8%	
Government - capital	102 000	91 000	34 539	33.9%	21 591	21.2%	11 882	20.0%	5 535	6.8%	73 547	87.1%	2 662	93.4%	(6.1%)
Interest	5 894	5 894	313	5.1%	31	0.5%	192	22.2%	342	41.9%	1 418	110.0%	338	23.8%	67.1%
Dividends															
Payments	**(685 516)**	**(664 445)**	**(233 183)**	**35.0%**	**(169 980)**	**25.2%**	**(180 103)**	**27.1%**	**(118 641)**	**17.9%**	**(702 686)**	**105.7%**	**(159 648)**	**109.0%**	**(21.1%)**
Suppliers and employees	(661 820)	(661 919)	(233 183)	35.2%	(169 980)	25.7%	(180 103)	27.2%	(118 641)	18.0%	(702 686)	106.1%	(159 648)	109.0%	(21.1%)

Finance charges	(3 084)	(2 522)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**106 691**	**83 263**	**(6 545)**	**(6.6%)**	**12 681**	**14.7%**	**(6 668)**	**(7.1%)**	**17 315**	**18.2%**	**17 644**	**18.5%**	**(22 484)**	**63.7%**	**(177.8%)**
Cash Flow from Investing Activities																
Receipts	-	-	**40 000**	-	**24 000**	-	**20 000**	-	-	-	**84 000**	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	40 000	-	24 000	-	20 000	-	-	-	84 000	-	-	-	-
Payments	**(105 686)**	**(130 307)**	**(12 737)**	**12.1%**	**(20 640)**	**19.7%**	**(36 468)**	**28.8%**	**(20 225)**	**15.5%**	**(99 388)**	**69.3%**	**(19 311)**	**51.4%**	**19.5%**
Capital assets	(105 686)	(130 307)	(12 737)	12.1%	(20 640)	19.7%	(36 468)	28.8%	(20 225)	15.5%	(99 388)	69.3%	(19 311)	51.4%	19.5%
Net Cash from/(used) Investing Activities	**(105 686)**	**(130 307)**	**27 263**	**(25.8%)**	**3 360**	**(3.0%)**	**(16 468)**	**12.7%**	**(20 225)**	**15.5%**	**(5 388)**	**4.8%**	**(19 311)**	**51.4%**	**19.5%**
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	**53 668**	-	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	53 668	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 588)**	**(2 522)**	**(24 000)**	**668.5%**	-	-	-	-	-	-	**(24 000)**	**961.6%**	-	**1 603.7%**	-
Repayment of borrowing	(1 588)	(2 522)	(24 000)	668.5%	-	-	-	-	-	-	(24 000)	961.6%	-	1 603.7%	-
Net Cash from/(used) Financing Activities	**(1 588)**	**(2 522)**	**(24 000)**	**668.5%**	-	-	-	-	-	-	**(24 000)**	**961.6%**	**53 668**	**2.2%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(2 582)**	**(37 566)**	**(3 281)**	**204.3%**	**16 041**	**(728.8%)**	**(23 294)**	**62.0%**	**(2 910)**	**7.7%**	**(12 643)**	**33.7%**	**12 205**	**(332.4%)**	**(123.8%)**
Cash/cash equivalents at the year begin:	10 443	10 043	17 738	170.9%	12 438	123.9%	31 297	300.5%	7 973	77.9%	17 738	172.9%	5 683	56.6%	64.9%
Cash/cash equivalents at the year end:	7 859	(27 523)	12 438	162.3%	31 297	468.5%	7 973	(29.2%)	5 063	(18.3%)	5 063	(18.3%)	17 788	172.9%	(71.4%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	4 263	2.6%	4 165	2.5%	3 450	1.9%	172 994	93.0%	184 868	47.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	11 010	22.7%	1 241	2.6%	709	2.1%	35 488	61.4%	33 688	8.6%	-	-	-	-
Receivables from Non-exchange Transactions - Hous	2 558	6.7%	981	2.4%	697	2.6%	35 043	85.5%	29 277	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 703	3.6%	937	2.1%	804	1.8%	40 913	92.2%	44 357	11.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 335	4.3%	756	2.4%	662	2.1%	28 584	91.2%	31 336	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 339	2.5%	1 320	2.5%	2 604	4.8%	48 111	90.2%	54 404	13.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	833	4.4%	447	2.4%	283	1.5%	17 208	92.7%	18 746	2.4%	-	-	-	-
Total By Income Source	**23 041**	**6.1%**	**9 945**	**2.5%**	**9 245**	**2.4%**	**349 752**	**89.0%**	**392 784**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 898	38.4%	796	8.3%	556	5.8%	4 680	47.6%	9 940	2.5%	-	-	-	-
Commercial	9 410	43.0%	927	4.2%	470	2.2%	11 056	50.6%	21 863	5.6%	-	-	-	-
Households	8 733	3.8%	6 662	2.7%	6 766	2.9%	197 240	84.6%	233 402	59.4%	-	-	-	-
Other	2 000	1.8%	2 559	1.7%	2 419	1.6%	136 827	93.9%	134 047	34.3%	-	-	-	-
Total By Customer Group	**23 041**	**6.1%**	**9 945**	**2.3%**	**9 245**	**2.4%**	**349 752**	**89.0%**	**392 784**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	29 607	47.0%	33 124	52.5%	-	-	-	-	63 080	65.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	800	100.0%	-	-	-	-	-	-	800	8%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	118	16.5%	62	10.4%	420	70.1%	-	-	600	6%
Other	6 272	19.8%	421	1.3%	788	2.5%	24 220	76.4%	31 699	33.0%
Total	**37 147**	**38.6%**	**33 608**	**34.9%**	**1 208**	**1.3%**	**24 220**	**25.2%**	**96 184**	**100.0%**

Contact Details

Municipal Manager	Mr MG Mogashi	060 216 6379
Financial Manager	Mr T Matsoma	060 216 6141

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**539 812**	**539 812**	**102 654**	**19.3%**	**132 938**	**25.0%**	**164 338**	**31.8%**	**181 982**	**19.2%**	**581 914**	**94.8%**	**74 985**	**92.2%**	**36.1%**
Property rates	58 833	58 833	17 579	31.9%	16 248	29.7%	17 686	31.2%	5 320	9.4%	56 831	100.4%	10 192	88.5%	(62.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	162 077	162 077	11 555	7.1%	33 188	20.5%	25 712	15.9%	59 600	36.1%	127 315	78.6%	19 292	84.8%	249.0%
Service charges - water revenue	42 643	42 643	(58 186)	(636.6%)	2 691	6.3%	51 697	121.3%	2 558	6.0%	18 350	43.0%	13 638	104.4%	(68.8%)
Service charges - sanitation revenue	41 343	41 343	8 797	21.3%	8 915	21.6%	9 677	23.4%	9 422	22.8%	36 982	89.4%	8 447	76.2%	13.8%
Service charges - refuse revenue	37 186	37 186	8 587	23.1%	8 956	24.1%	8 662	23.3%	8 572	23.1%	34 338	92.3%	8 006	76.2%	7.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 477	2 477	205	8.3%	420	16.9%	397	16.0%	80	3.2%	1 102	44.5%	595	123.4%	(86.6%)
Interest earned - external investments	1 808	1 808	419	23.2%	(144)	(7.7%)	492	26.5%	480	25.8%	1 247	67.1%	479	50.8%	1%
Interest earned - outstanding debtors	12 645	12 645	(2 041)	(16.1%)	8 531	67.5%	16 556	79.5%	17 564	138.9%	34 110	269.7%	10 399	1 439.7%	68.9%
Dividends received	3	3	3	25.1%	-	-	-	-	-	-	3	25.1%	-	-	-
Fines	3 898	3 898	203	5.2%	200	5.2%	158	4.1%	188	5.2%	750	19.2%	223	46.8%	(11.2%)
Licences and permits	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	162 761	162 761	60 378	58.4%	53 621	32.9%	40 122	24.7%	845	3%	156 661	116.6%	1 747	73.3%	(51.9%)
Other own revenue	7 424	7 424	435	5.7%	686	9.4%	334	4.5%	410	5.6%	1 915	25.2%	586	45.1%	(30.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**668 031**	**668 031**	**75 384**	**11.3%**	**122 805**	**18.4%**	**102 828**	**15.4%**	**113 018**	**16.9%**	**414 036**	**62.0%**	**121 565**	**66.9%**	**(7.0%)**
Employee related costs	156 869	156 869	43 682	28.1%	45 970	29.3%	45 790	29.2%	44 514	28.4%	181 956	116.0%	43 937	121.8%	2.2%
Remuneration of councillors	11 972	11 972	2 937	23.8%	2 946	23.8%	2 961	24.7%	3 047	27.5%	11 891	101.1%	3 132	102.4%	(2.4%)
Debt impairment	42 333	42 333	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	80 000	80 000	-	-	6 202	8.0%	6 318	8.7%	11 227	11.8%	23 747	29.6%	-	-	(100.0%)
Finance charges	1 000	1 000	116	11.6%	146	14.6%	132	13.2%	43	4.3%	434	43.1%	(328)	25.3%	(113.1%)
Bulk purchases	248 614	248 614	8 819	3.5%	36 387	14.6%	30 391	12.2%	3 747	1.5%	79 334	31.9%	4 663	42.8%	(19.6%)
Other Materials	9 000	9 000	746	7.8%	3 762	39.6%	2 109	22.2%	2 076	21.8%	8 692	91.5%	1 648	109.5%	6.0%
Contracted services	16 300	16 300	946	2.3%	340	2.1%	269	1.5%	216	1.3%	1 352	8.3%	178	10.9%	21.1%
Transfers and grants	44 878	44 878	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 527	42 527	16 871	39.7%	27 446	64.5%	14 868	35.0%	48 140	113.2%	107 347	252.4%	68 417	184.8%	(29.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(127 219)**	**(127 219)**	**27 269**		**10 125**		**61 510**		**(11 027)**		**87 877**		**(46 580)**		
Transfers recognised - capital	43 637	43 637	2 344	5.4%	8 350	19.1%	9 006	20.6%	3 722	13.7%	20 422	58.2%	22 134		(74.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(83 582)**	**(83 582)**	**29 614**		**18 476**		**70 516**		**(5 295)**		**113 310**		**(23 865)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(83 582)**	**(83 582)**	**29 614**		**18 476**		**70 516**		**(5 295)**		**113 310**		**(23 865)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(83 582)**	**(83 582)**	**29 614**		**18 476**		**70 516**		**(5 295)**		**113 310**		**(23 865)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(83 582)**	**(83 582)**	**29 614**		**18 476**		**70 516**		**(5 295)**		**113 310**		**(23 865)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**43 637**	**43 637**	**12 827**	**29.4%**	**13 339**	**30.6%**	**10 198**	**23.4%**	**20 891**	**47.9%**	**57 255**	**131.2%**	**14 921**	**88.7%**	**40.0%**
National Government	43 637	43 637	8 047	18.4%	13 339	30.6%	9 511	21.8%	20 891	47.9%	51 788	118.7%	12 207	102.0%	71.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 637**	**43 637**	**8 047**	**18.4%**	**13 339**	**30.6%**	**9 511**	**21.8%**	**20 891**	**47.9%**	**51 788**	**118.7%**	**12 207**	**102.0%**	**71.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	4 780	-	-	-	687	-	-	-	5 467	-	2 714	57.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**43 637**	**43 637**	**12 827**	**29.4%**	**13 339**	**30.6%**	**10 198**	**23.4%**	**20 891**	**47.9%**	**57 255**	**131.2%**	**14 921**	**88.7%**	**40.0%**
Governance and Administration	-	-	**9**	-	**16**	-	**49**	-	**644**	-	**718**	-	**708**	**17.9%**	**(9.4%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	116	74.7%	(100.0%)
Corporate Services	-	-	9	-	24	-	49	-	210	-	294	-	102	-	111.5%
Community and Public Safety	**34 161**	**34 161**	**-**	**-**	**-**	**-**	**4 568**	**4.1%**	**4 773**	**13.0%**	**9 341**	**34.9%**	**147**	**77.0%**	**3 147.7%**
Community & Social Services	10 028	10 028	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	13 827	13 827	-	-	-	-	1 268	9.4%	4 773	34.5%	6 071	43.9%	147	82.2%	3 157.7%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	40.4%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 811**	**6 811**	**-**	**-**	**291**	**4.3%**	**232**	**3.4%**	**4 508**	**66.2%**	**5 030**	**73.8%**	**656**	**25.9%**	**587.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 811	6 811	-	-	291	4.3%	232	3.4%	4 508	66.2%	5 030	73.8%	656	25.9%	587.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 428**	**10 423**	**12 818**	**122.9%**	**13 018**	**124.8%**	**8 629**	**82.7%**	**11 368**	**109.2%**	**45 952**	**439.8%**	**13 991**	**107.6%**	**(18.8%)**
Electricity	2 000	2 000	4 038	140.3%	287	9.9%	-	-	521	17.4%	5 016	170.0%	2 644	59.7%	(74.0%)
Water	3 400	3 400	2 246	96.9%	5 990	171.7%	7 391	215.5%	9 389	273.7%	25 016	750.6%	8 558	129.7%	13.7%
Waste Water Management	2 988	2 988	2 533	62.8%	477	11.8%	1 104	27.6%	286	7.2%	4 418	110.0%	2 699	146.2%	(62.0%)
Waste Management	-	-	2 883	-	6 264	-	133	-	1 291	-	10 932	-	-	-	(100.0%)
Other	**2 632**	**2 632**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**474 717**	**474 717**	**184 534**	**38.9%**	**131 642**	**27.7%**	**132 141**	**27.8%**	**69 427**	**14.6%**	**517 744**	**109.1%**	**71 269**	**97.0%**	**(2.6%)**
Property rates, penalties and collection charges	45 307	45 307	10 187	22.4%	9 100	20.1%	9 820	21.7%	9 462	20.9%	38 549	85.1%	9 174	77.6%	3.1%
Service charges	299 811	299 811	42 392	26.4%	42 234	26.4%	39 934	16.8%	44 687	21.7%	169 537	81.4%	47 318	69.8%	(5.7%)
Other revenue	11 823	11 823	7 905	66.9%	21 024	177.8%	11 092	56.1%	10 497	88.8%	50 522	430.1%	5 401		21.2%
Government - operating	162 781	162 781	97 162	59.7%	62 346	38.3%	49 666	34.0%			160 665	117.3%	7 141	70.3%	(100)0%
Government - capital	43 501	43 501	27 140	62.4%	16 037	36.9%	22 027	59.2%	3 642	8.3%	68 846	158.3%	2 154	15.2%	(69)%
Interest	4 371	4 371	1 332	30.7%	1 882	43.6%	1 622	39.2%	630	21.0%	5 462	102.1%	1 616	109.3%	(61)%
Dividends	1	1													
Payments	**(511 732)**	**(511 732)**	**(139 781)**	**27.3%**	**(104 647)**	**20.2%**	**(111 187)**	**21.7%**	**(104 138)**	**20.4%**	**(459 144)**	**89.7%**	**(69 881)**	**88.1%**	**49.0%**
Suppliers and employees	(468 971)	(468 971)	(129 910)	28.7%	(104 503)	22.7%	(111 187)	23.7%	(104 138)	22.2%	(458 948)	97.7%	(69 881)	95.9%	48.8%

Finance charges	(1 000)	(1 000)	(157)	15.7%	(40)	4.0%	-	-	-	-	(158)	1640%	-	-	-
Transfers and grants	460 764	460 764	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(37 015)**	**(37 015)**	**46 773**	**(121.8%)**	**27 595**	**(74.6%)**	**20 944**	**(56.6%)**	**(34 710)**	**93.8%**	**58 600**	**(168.3%)**	**1 278**	**243.3%**	**(2 913.8%)**
Cash Flow from Investing Activities															
Receipts	**25 000**	**25 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	25 000	25 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(75 647)**	**(75 647)**	**(17 337)**	**22.9%**	**(12 590)**	**16.6%**	**(2 371)**	**3.1%**	**(19 352)**	**25.6%**	**(51 648)**	**68.3%**	**(23 915)**	**96.3%**	**(19.1%)**
Capital assets	(75 647)	(75 647)	(17 337)	22.9%	(12 590)	16.6%	(2 371)	3.1%	(19 352)	25.6%	(51 648)	68.3%	(23 915)	96.3%	(19.1%)
Net Cash from/(used) Investing Activities	**(50 647)**	**(50 647)**	**(17 337)**	**34.2%**	**(12 590)**	**24.9%**	**(2 371)**	**4.7%**	**(19 352)**	**38.2%**	**(51 648)**	**102.0%**	**(23 915)**	**96.3%**	**(19.1%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase /decrease in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 500)**	**(1 500)**	**(600)**	**40.4%**	**(600)**	**40.4%**	**(600)**	**40.4%**	**(600)**	**40.4%**	**(1 500)**	**145.5%**	**(600)**	**100.7%**	**-**
Repayment of borrowing	(1 500)	(1 500)	(600)	40.4%	(600)	40.4%	(600)	40.4%	(600)	40.4%	(1 500)	145.5%	(600)	100.7%	-
Net Cash from/(used) Financing Activities	**(1 500)**	**(1 500)**	**(600)**	**40.4%**	**(600)**	**40.4%**	**(600)**	**40.4%**	**(600)**	**40.4%**	**(1 500)**	**145.5%**	**(600)**	**100.7%**	**-**
Net Increase/(Decrease) in cash held	**(89 062)**	**(89 062)**	**28 836**	**(29.6%)**	**14 208**	**(15.8%)**	**17 773**	**(19.8%)**	**(54 664)**	**61.1%**	**3 754**	**(4.2%)**	**(23 423)**	**12.8%**	**134.1%**
Cash/cash equivalents at the year begin:	32 782	32 782	9 646	29.4%	32 391	98.8%	49 490	139.2%	67 282	189.5%	9 646	34.2%	32 078	31.2%	100.7%
Cash/cash equivalents at the year end:	(54 977)	(54 977)	33 281	(60.5%)	46 499	(84.5%)	67 263	(124.6%)	12 588	(22.9%)	13 399	(33.9%)	8 655	639.4%	43.4%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	12 822	8.0%	4 345	2.9%	140 788	88.0%	-	-	157 746	39.2%	-	-	-	-
Trade and Other Receivables from Exchange Transac	17 666	12.2%	3 283	2.3%	84 873	84.6%	-	-	100 542	16.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	7 729	5.0%	2 537	2.1%	75 798	87.5%	-	-	81 064	13.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	5 045	6.1%	2 532	3.9%	75 532	89.9%	-	-	83 110	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	4 463	5.8%	1 932	2.4%	70 668	92.0%	-	-	89 110	13.3%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	7 766	6.6%	2 722	2.3%	106 381	90.2%	-	-	117 902	19.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 215	(11.6%)	24	(.1%)	(32 417)	112.1%	-	-	(18 213)	(3.0%)	-	-	-	-
Total By Income Source	**52 146**	**8.7%**	**18 377**	**3.1%**	**531 731**	**88.2%**	**-**	**-**	**602 268**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 882	11.6%	1 017	3.0%	21 549	82.4%	-	-	26 148	4.3%	-	-	-	-
Commercial	10 823	23.2%	3 018	6.5%	47 952	72.2%	-	-	66 044	11.0%	-	-	-	-
Households	33 554	7.1%	13 796	4.3%	260 207	84.6%	-	-	307 558	51.1%	-	-	-	-
Other	(114)	11.5%	46	(.4%)	202 022	103.1%	-	-	202 060	33.5%	-	-	-	-
Total By Customer Group	**52 146**	**8.7%**	**18 377**	**3.1%**	**531 731**	**88.3%**	**-**	**-**	**602 268**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	29 816	5.2%	2		18 142	3.2%	496 091	91.2%	544 050	94.2%
Bulk Water	1 073	70.6%	600	39.4%					2 220	4%
PAYE deductions	2 564	55.0%	1 322	32.3%	348	8.5%	332	8.0%	4 566	7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 204	100.0%	-	-	-	-	-	-	2 204	4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 545	58.3%	1 248	5.1%	468	1.9%	8 278	33.7%	24 540	4.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**50 212**	**8.7%**	**3 229**	**.6%**	**18 958**	**3.3%**	**504 720**	**87.5%**	**577 118**	**100.0%**

Contact Details

Municipal Manager	Mr T Mokoena	058 816 2700
Financial Manager	Mr L Lemao	058 816 2752

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**894 185**	**897 697**	**230 567**	**25.8%**	**211 746**	**23.7%**	**199 501**	**22.3%**	**151 164**	**16.8%**	**791 978**	**88.2%**	**206 228**	**91.1%**	**(26.7%)**
Property rates	107 386	110 948	37 483	34.9%	27 868	26.0%	25 486	23.0%	27 644	25.1%	118 482	107.0%	26 358	104.3%	5.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	240 223	244 682	52 796	21.7%	53 302	21.9%	58 660	23.2%	42 207	17.2%	204 971	84.0%	53 796	85.3%	(24.4%)
Service charges - water revenue	267 667	269 947	63 302	23.7%	62 676	23.7%	62 994	23.6%	63 742	21.5%	252 994	83.7%	72 329	89.7%	(9.9%)
Service charges - sanitation revenue	24 293	24 299	5 951	24.1%	6 017	24.8%	6 092	25.0%	2 030	8.3%	19 991	82.0%	5 371	96.6%	(62.2%)
Service charges - refuse revenue	34 918	35 618	7 934	22.3%	8 703	24.4%	8 709	24.5%	609	1.7%	25 953	72.9%	8 044	78.5%	(92.4%)
Service charges - other	8 313	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	5 372	5 112	1 132	21.1%	1 223	23.0%	1 169	22.9%	1 119	21.9%	4 637	90.7%	1 110	90.4%	1.1%
Interest earned - external investments	2 000	2 000	892	44.6%	488	23.0%	420	16.4%	579	29.0%	2 462	96.2%	280	110.3%	106.3%
Interest earned - outstanding debtors	18 171	18 171	3 746	20.6%	3 971	21.9%	4 073	25.2%	4 080	22.5%	15 219	90.1%	3 166	98.8%	28.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 024	6 024	391	6.5%	546	9.1%	368	7.3%	782	15.6%	2 087	40.9%	394	41.3%	98.7%
Licences and permits	191	191	29	15.1%	40	22.1%	38	20.9%	22	29.6%	130	88.0%	44	81.9%	18.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	130 831	123 831	53 178	40.3%	41 756	33.2%	39 625	23.1%	1 579	9%	134 038	100.7%	28 451	99.8%	(94.2%)
Other own revenue	5 868	17 000	3 074	61.8%	4 170	71.0%	3 366	19.8%	4 613	39.9%	16 023	94.2%	4 026	166.2%	14.5%
Gains on disposal of PPE	5 000	5 000	1	-	-	-	-	-	1	0%	4	0%	548	11.0%	(99.8%)
Operating Expenditure	**920 912**	**940 736**	**171 416**	**18.4%**	**241 628**	**25.9%**	**199 376**	**21.1%**	**192 615**	**20.3%**	**805 034**	**85.5%**	**172 582**	**83.7%**	**11.6%**
Employee related costs	222 969	234 763	54 697	24.9%	52 661	23.0%	58 394	24.9%	58 431	24.9%	225 383	96.0%	53 047	91.8%	6.0%
Remuneration of councillors	10 918	10 918	2 716	25.6%	3 084	29.1%	3 751	34.2%	4 334	27.9%	13 316	89.1%	3 706	93.8%	16.9%
Debt impairment	84 279	87 146	21 070	25.0%	21 070	25.0%	21 070	21.7%	23 937	34.9%	87 146	100.0%	16 073	100.0%	111.1%
Depreciation and asset impairment	70 584	70 584	-	-	26 936	38.4%	13 468	19.2%	9 952	13.8%	49 434	70.0%	14 387	114.4%	(27.9%)
Finance charges	2 331	1 356	32	2.3%	313	13.4%	190	14.4%	384	28.3%	944	69.6%	1 102	225.6%	(65.2%)
Bulk purchases	324 864	324 864	63 973	20.3%	96 000	29.6%	69 600	21.4%	69 601	21.4%	299 760	92.3%	48 041	77.3%	44.7%
Other Materials	33 027	33 791	2 067	6.3%	2 602	8.4%	4 310	12.8%	6 922	20.5%	15 102	47.7%	9 438	72.3%	(18.2%)
Contracted services	33 601	33 347	3 208	9.5%	7 330	21.8%	6 869	17.6%	6 999	17.9%	22 350	69.6%	8 270	82.3%	13.7%
Transfers and grants	27 745	31 662	4 838	12.8%	6 954	18.2%	6 607	20.9%	(12 523)	(39.6%)	5 767	18.2%	5 846	31.2%	(214.2%)
Other expenditure	107 593	104 191	10 488	10.0%	17 632	16.2%	16 518	15.4%	18 519	17.8%	67 757	65.1%	17 022	74.2%	8.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	657	-	(100.0%)
Surplus/(Deficit)	**(37 778)**	**(43 037)**	**59 151**		**(29 882)**		**(875)**		**(41 451)**		**(13 057)**		**33 646**		
Transfers recognised - capital	79 855	79 855	-	-	550	0%	2 437	4.4%	-	-	2 987	3.6%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**41 077**	**36 818**	**59 151**		**(29 332)**		**2 562**		**(41 451)**		**(9 128)**		**33 646**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**41 077**	**36 818**	**59 151**		**(29 332)**		**2 562**		**(41 451)**		**(9 128)**		**33 646**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**41 077**	**36 818**	**59 151**		**(29 332)**		**2 562**		**(41 451)**		**(9 128)**		**33 646**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**41 077**	**36 818**	**59 151**		**(29 332)**		**2 562**		**(41 451)**		**(9 128)**		**33 646**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**185 852**	**151 718**	**12 119**	**6.5%**	**20 914**	**15.6%**	**10 610**	**7.8%**	**34 027**	**22.8%**	**86 268**	**56.9%**	**19 479**	**57.7%**	**87.5%**
National Government	96 335	77 707	12 025	12.5%	26 179	27.2%	4 977	6.4%	23 624	30.4%	66 805	86.0%	17 933	66.9%	31.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**96 335**	**77 707**	**12 025**	**12.5%**	**26 179**	**27.2%**	**4 977**	**6.4%**	**23 624**	**30.4%**	**66 805**	**86.0%**	**17 933**	**66.9%**	**31.7%**
Borrowing	31 000	18 000	-	-	-	-	-	-	2 500	14.2%	2 500	14.2%	-	-	(100.0%)
Internally generated funds	57 517	56 011	94	2%	2 735	4.7%	5 633	10.1%	8 439	15.1%	16 900	30.2%	537	17.9%	1 470.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**185 852**	**151 718**	**12 119**	**6.5%**	**20 914**	**15.6%**	**10 610**	**7.8%**	**34 027**	**22.8%**	**86 268**	**56.9%**	**19 479**	**57.7%**	**87.5%**
Governance and Administration	**11 161**	**11 849**	**94**	**1%**	**148**	**1.4%**	**1 652**	**13.3%**	**1 688**	**14.9%**	**1 914**	**16.9%**	**439**	**5.3%**	**284.1%**
Executive & Council	1 802	1 802	-	-	135	8.0%	70	3.9%	-	-	205	11.4%	468	60.4%	(100.0%)
Budget & Treasury Office	395	647	77	32.8%	1	0%	-	-	-	-	77	11.7%	-	-	-
Corporate Services	11 221	10 337	17	1%	10	1%	1 624	15.7%	1 688	16.3%	3 344	34.3%	28	2%	5 414.6%
Community and Public Safety	**19 108**	**17 765**	**-**	**-**	**736**	**3.9%**	**162**	**0.9%**	**8 418**	**50.4%**	**9 316**	**51.9%**	**-**	**-68.4%**	**(100.0%)**
Community & Social Services	4 024	4 020	-	-	-	-	16	4%	307	11.2%	324	11.6%	-	-	(100.0%)
Sport And Recreation	12 876	12 726	-	-	736	5.8%	497	3.9%	7 524	59.2%	8 757	68.8%	-	-68.4%	(100.0%)
Public Safety	17 710	10 025	-	-	-	-	96	9%	406	3.9%	501	4.8%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**37 580**	**28 430**	**-**	**-**	**2 072**	**5.5%**	**4 743**	**16.7%**	**15 188**	**53.4%**	**22 005**	**77.4%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	37 580	28 430	-	-	2 072	5.5%	4 743	16.7%	15 188	53.4%	22 005	77.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**99 021**	**82 716**	**12 025**	**12.0%**	**25 978**	**26.0%**	**3 573**	**4.3%**	**9 112**	**11.0%**	**50 688**	**61.3%**	**17 982**	**81.3%**	**(49.3%)**
Electricity	52 860	39 860	786	1.5%	16 600	30.4%	1 754	4.8%	5 000	12.7%	23 540	64.2%	864	68.1%	484.5%
Water	5 855	5 871	794	13.1%	1 526	26.2%	777	13.2%	-	-	3 970	52.2%	1 316	131.5%	(100.0%)
Waste Water Management	30 306	30 283	10 446	26.7%	8 078	22.6%	1 042	3.0%	4 077	11.6%	23 642	67.1%	15 803	89.1%	(74.2%)
Waste Management	9 000	4 702	-	-	321	5.3%	-	-	-	-	321	6.8%	-	76.8%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**876 569**	**866 637**	**265 438**	**30.3%**	**221 625**	**25.3%**	**195 599**	**22.6%**	**192 196**	**22.2%**	**874 859**	**100.9%**	**168 467**	**85.9%**	**14.1%**
Property rates, penalties and collection charges	91 275	89 752	27 944	30.6%	21 414	23.5%	22 203	25.0%	23 880	26.9%	95 442	107.3%	21 256	92.1%	12.3%
Service charges	367 163	540 695	110 379	25.1%	117 788	212%	119 332	31.8%	129 233	33.1%	471 921	99.9%	114 653	79.3%	5.4%
Other revenue	16 825	16 825	12 223	76.2%	20 617	163.4%	17 256	114.7%	49 528	300.4%	99 362	603.9%	2 764	164.4%	1690.5%
Government - operating	153 831	153 831	64 778	42.3%	41 665	33.1%	39 836	34.5%			107 302	101.2%	29 815	66.4%	(100.0%)
Government - capital	102 501	102 501	34 179	40.0%	11 141	12.1%	8 553	9.3%	705	8%	54 577	59.4%		68.8%	(100.0%)
Interest	11 446	11 587	1 722	15.0%	1 356	5.7%	1 750	5.9%	4 327	7.9%	9 157	39.6%	638	33.3%	118.2%
Dividends															
Payments	**(763 457)**	**(762 333)**	**(290 995)**	**38.1%**	**(166 582)**	**21.8%**	**(169 042)**	**26.1%**	**(166 678)**	**21.8%**	**(822 586)**	**107.8%**	**(139 798)**	**87.5%**	**19.2%**
Suppliers and employees	(723 331)	(729 449)	(280 953)	38.5%	(159 424)	22.0%	(162 239)	26.4%	(162 904)	22.3%	(800 669)	109.8%	(133 696)	89.5%	22.1%

Finance charges	(2 291)	(1 168)	(3)	1%	(204)	13.0%	(190)	16.4%	(346)	32.2%	(866)	74.2%	(232)	66.3%	19.1%
Transfers and grants	(57 740)	(31 600)	(4 838)	12.8%	(6 554)	18.2%	(5 607)	22.9%	(7 272)	9.9%	(21 023)	66.4%	(5 674)	67.9%	(54.4%)
Net Cash from/(used) Operating Activities	**113 182**	**104 333**	**(25 457)**	**(22.5%)**	**32 644**	**46.6%**	**(3 451)**	**(3.3%)**	**26 128**	**25.0%**	**52 201**	**50.1%**	**26 677**	**71.3%**	**(8.9%)**
Cash Flow from Investing Activities															
Receipts	**5 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**546**	**11.0%**	**(100.0%)**
Proceeds on disposal of PPE	5 000	5 000	-	-	-	-	-	-	-	-	-	-	546	11.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(171 822)**	**(150 663)**	**(14 486)**	**8.4%**	**(28 914)**	**16.8%**	**(10 610)**	**7.0%**	**(23 358)**	**15.5%**	**(79 358)**	**52.6%**	**(18 583)**	**50.7%**	**34.5%**
Capital assets	(171 822)	(150 663)	(14 486)	8.4%	(28 914)	16.8%	(10 610)	7.0%	(23 358)	15.5%	(79 358)	52.6%	(18 583)	50.7%	34.5%
Net Cash from/(used) Investing Activities	**(166 822)**	**(145 663)**	**(14 486)**	**8.7%**	**(28 914)**	**17.3%**	**(10 610)**	**7.2%**	**(23 358)**	**17.4%**	**(79 358)**	**54.4%**	**(18 037)**	**53.4%**	**48.7%**
Cash Flow from Financing Activities															
Receipts	**33 888**	**10 200**	**488**	**1.4%**	**388**	**1.1%**	**278**	**1.5%**	**481**	**2.6%**	**1 637**	**8.9%**	**616**	**35.0%**	**(21.8%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	31 888	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase /decrease) in consumer deposits	2 000	200	488	24.4%	388	19.0%	278	138.9%	481	240.7%	1 637	815.2%	616	-	(21.8%)
Payments	**(4 388)**	**(3 641)**	**-**	**-**	**(568)**	**15.6%**	**-**	**-**	**(568)**	**15.5%**	**(1 137)**	**31.2%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(4 388)	(3 641)	-	-	(568)	15.6%	-	-	(568)	15.5%	(1 137)	31.2%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**29 501**	**10 037**	**488**	**1.6%**	**(180)**	**(1.8%)**	**278**	**1.7%**	**(116)**	**(1.7%)**	**664**	**2.9%**	**616**	**52.2%**	**(118.3%)**
Net Increase/(Decrease) in cash held	**(24 018)**	**(23 463)**	**(39 455)**	**164.3%**	**23 942**	**(199.0%)**	**(13 783)**	**54.1%**	**661**	**(2.8%)**	**(26 633)**	**104.6%**	**11 276**	**164.9%**	**(94.1%)**
Cash/cash equivalents at the year begin:	24 169	29 190	27 330	113.9%	(10 459)	(43.3%)	13 324	51.7%	(244)	(1.9%)	27 830	103.0%	1 642	(55.2%)	(123.4%)
Cash/cash equivalents at the year end:	159	732	(12 460)	(7 864.8%)	13 338	8 514.7%	(246)	(33.6%)	417	57.6%	417	57.6%	12 918	31.4%	(64.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	32 467	6.4%	29 149	5.7%	16 194	3.2%	433 794	85.6%	506 565	56.5%	940	2%	97 265	19.2%
Receivables from Non-exchange Transactions - Prop	7 623	12.1%	5 536	8.8%	2 211	3.5%	47 666	75.6%	63 037	7.0%	-	-	54 693	86.8%
Receivables from Non-exchange Transactions - Royal	7 103	9.0%	3 548	4.7%	2 399	3.0%	62 102	82.9%	74 992	8.4%	1 477	2.0%	39 811	53.1%
Receivables from Exchange Transactions - Waste Wat	1 727	5.7%	1 032	3.4%	709	2.3%	26 900	88.6%	30 368	3.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	2 238	5.3%	1 516	3.6%	1 127	2.7%	37 053	88.3%	41 942	4.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 704	1.6%	1 668	1.5%	1 567	1.4%	104 452	95.5%	109 434	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 223	2.4%	1 606	2.3%	1 127	1.6%	65 413	93.7%	70 332	7.8%	-	-	-	-
Total By Income Source	**55 086**	**6.1%**	**41 045**	**4.6%**	**23 938**	**2.6%**	**777 484**	**86.7%**	**896 603**	**100.0%**	**2 437**	**3%**	**97 146**	**10.8%**
Debtors Age Analysis By Customer Group														
Organs of State	2 864	13.0%	5 060	16.8%	665	1.9%	20 340	68.4%	29 700	3.3%	-	-	-	-
Commercial	20 704	22.1%	9 682	10.3%	6 665	7.1%	56 605	60.5%	93 672	10.5%	-	-	-	-
Households	34 445	3.9%	26 382	3.0%	16 648	2.1%	699 221	89.9%	773 892	86.2%	2 437	3%	97 146	12.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**55 086**	**6.1%**	**41 045**	**4.6%**	**23 938**	**2.6%**	**777 484**	**86.7%**	**896 603**	**100.0%**	**2 437**	**3%**	**97 146**	**10.8%**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	24 000	100.0%	-	-	-	-	-	-	24 000	27.0%
Bulk Water	10 900	100.0%	-	-	-	-	-	-	10 900	12.3%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 404	21.2%	2 944	5.5%	3 472	6.5%	36 031	67.0%	53 750	60.5%
Auditor-General	120	100.0%	-	-	-	-	-	-	120	1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**46 424**	**52.3%**	**2 944**	**3.3%**	**3 472**	**3.9%**	**36 031**	**40.6%**	**88 770**	**100.0%**

Contact Details

Municipal Manager	Mr SM Mbatha	016 976 8370
Financial Manager	Mr A Lambat	016 973 8510

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**187 646**	**192 656**	**52 955**	**28.3%**	**34 178**	**18.3%**	**52 565**	**27.3%**	**24 688**	**12.9%**	**164 594**	**85.3%**	**33 249**	**167.6%**	**(25.7%)**
Property rates	20 612	20 612	5 288	25.7%	5 530	26.8%	5 575	27.0%	6 270	24.5%	22 668	88.2%	5 233	111.5%	20.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	21 791	21 791	5 265	24.2%	6 568	30.1%	8 177	37.5%	4 633	21.2%	24 643	113.1%	6 053	169.4%	(23.4%)
Service charges - sanitation revenue	16 770	16 770	3 499	20.9%	4 491	26.8%	4 339	25.9%	3 488	21.9%	15 868	95.2%	4 196	126.3%	(17.0%)
Service charges - refuse revenue	12 176	12 176	2 796	23.0%	2 947	24.2%	3 148	25.9%	3 928	32.3%	12 819	105.3%	3 931	96.7%	(0.1%)
Service charges - other	5	5	992	662 732.4%	800	480 196.0%	2 622	1 489 834.1%	0	100.0%	4 414	2 538 760.0%	2 091	3 451 666.8%	(100.0%)
Rental of facilities and equipment	225	270	70	30.8%	42	18.6%	60	22.7%	82	29.8%	254	165.2%	71	135.4%	14.8%
Interest earned - external investments	679	679	94	16.2%	145	25.0%	140	25.0%	144	24.9%	526	91.2%	136	100.0%	5.8%
Interest earned - outstanding debtors	19 662	24 287	2 333	12.4%	4 637	21.6%	3 624	14.9%	5 264	21.3%	15 858	82.2%	685	15.4%	668.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 271	3 271	746	22.7%	1 080	32.1%	1 368	40.5%	432	12.8%	3 626	109.1%	683	100.2%	(36.8%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	82 392	82 392	29 624	32.3%	9 250	10.0%	22 026	27.3%	-	-	57 900	69.6%	159	191.4%	(100.0%)
Other own revenue	5 461	5 452	3 291	60.8%	294	5.6%	668	17.5%	528	9.4%	7 932	128.6%	10 092	807.7%	(94.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**170 536**	**183 624**	**41 232**	**24.2%**	**31 583**	**18.5%**	**51 653**	**28.1%**	**45 786**	**24.9%**	**170 254**	**92.7%**	**53 312**	**115.0%**	**(14.1%)**
Employee related costs	77 396	89 438	18 814	24.3%	21 020	27.2%	28 194	22.6%	20 418	22.8%	88 446	89.9%	19 037	100.3%	7.3%
Remuneration of councillors	6 143	6 199	1 272	20.7%	1 356	22.2%	1 613	31.0%	1 481	28.9%	5 822	107.4%	1 686	108.9%	(11.7%)
Debt impairment	3 473	1 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 900	1 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 198	3 198	1 136	35.5%	1 314	41.1%	1 282	40.1%	(1 004)	(31.4%)	2 728	85.3%	79	4.3%	(1 438.2%)
Bulk purchases	7 500	6 000	2 000	26.6%	-	-	-	-	4 000	66.7%	6 000	100.0%	10 386	326.4%	(61.5%)
Other Materials	-	300	-	-	-	-	-	-	-	-	300	-	600	-	(100.0%)
Contracted services	2 200	2 200	468	21.3%	311	14.1%	318	14.2%	1 110	50.4%	2 208	100.2%	1 128	44.2%	(1.6%)
Transfers and grants	10 000	10 000	2 232	22.3%	2 500	25.0%	2 500	25.0%	2 500	25.0%	9 733	97.3%	5 733	169.6%	(74.4%)
Other expenditure	60 921	64 189	14 982	24.7%	6 122	9.4%	20 747	40.1%	17 380	27.0%	62 233	96.9%	13 150	123.7%	61.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**16 491**	**9 232**	**11 722**		**2 615**		**912**		**(20 998)**		**(5 659)**		**(20 064)**		
Transfers recognised - capital	25 811	25 811	24 191	93.7%	687	2.6%	5 374	20.8%	687	2.6%	30 940	119.7%	-	31.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**42 302**	**35 043**	**35 914**		**3 302**		**6 286**		**(20 223)**		**25 252**		**(20 064)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**42 302**	**35 043**	**35 914**		**3 302**		**6 286**		**(20 223)**		**25 252**		**(20 064)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**42 302**	**35 043**	**35 914**		**3 302**		**6 286**		**(20 223)**		**25 252**		**(20 064)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**42 302**	**35 043**	**35 914**		**3 302**		**6 286**		**(20 223)**		**25 252**		**(20 064)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**42 103**	**34 901**	**10 519**	**25.0%**	**3 566**	**8.5%**	**458**	**1.3%**	**-**	**-**	**14 543**	**41.7%**	**-**	**46.4%**	**-**
National Government	25 811	24 811	9 091	35.2%	3 311	12.8%	119	.5%	-	-	12 521	50.5%	-	58.4%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 811**	**24 811**	**9 091**	**35.2%**	**3 311**	**12.8%**	**119**	**.5%**	**-**	**-**	**12 521**	**50.5%**	**-**	**58.4%**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 292	10 090	1 428	8.8%	255	1.6%	339	3.4%	-	-	2 022	20.0%	-	21.8%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**42 103**	**34 901**	**10 519**	**25.0%**	**3 566**	**8.5%**	**458**	**1.3%**	**-**	**-**	**14 543**	**41.7%**	**-**	**46.4%**	**-**
Governance and Administration	**1 876**	**1 644**	**176**	**9.3%**	**70**	**4%**	**58**	**1%**	**-**	**-**	**304**	**1 9%**	**-**	**1 4.9%**	**-**
Executive & Council	2 003	4 003	-	-	4	1%	30	.7%	-	-	33	7%	-	6.4%	-
Budget & Treasury Office	600	300	-	-	-	-	-	-	-	-	-	-	-	396.3%	-
Corporate Services	4 722	3 660	176	3.7%	29	6%	-	-	-	-	205	5.6%	-	11.4%	-
Community and Public Safety	**11 870**	**4 867**	**145**	**4.9%**	**160**	**1.4%**	**-**	**-**	**-**	**-**	**306**	**6 1%**	**-**	**6% 1%**	**-**
Community & Social Services	7 693	1 321	-	-	160	2.0%	-	-	-	-	160	12.1%	-	45.7%	-
Sport And Recreation	2 287	2 947	482	16.8%	-	-	-	-	-	-	482	13.6%	-	54.1%	-
Public Safety	773	5	58	7.5%	-	-	-	-	-	-	58	1 256.2%	-	112.7%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 015**	**2 853**	**175**	**17.2%**	**-**	**-**	**-**	**-**	**-**	**-**	**175**	**6.1%**	**-**	**24.1%**	**-**
Planning and Development	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 000	2 853	175	17.5%	-	-	-	-	-	-	175	6.1%	-	24.1%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 543**	**19 371**	**9 627**	**46.9%**	**3 376**	**16.4%**	**420**	**2.3%**	**-**	**-**	**13 429**	**73.1%**	**-**	**69.9%**	**-**
Electricity	4 100	4 000	6 666	162.6%	1 518	37.1%	114	2.9%	-	-	8 298	200.0%	-	100.0%	-
Water	10 028	1 527	183	1.8%	-	-	-	-	-	-	183	12.0%	-	43.8%	-
Waste Water Management	8 416	12 744	2 778	42.3%	1 858	28.9%	306	2.4%	-	-	4 943	38.8%	-	69.5%	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**1 698**	**122**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**212 868**	**218 667**	**51 332**	**24.1%**	**39 484**	**18.5%**	**49 653**	**22.7%**	**15 460**	**7.1%**	**155 949**	**71.3%**	**34 296**	**72.9%**	**(36.3%)**
Property rates, penalties and collection charges	25 612	25 612	5 868	22.9%	5 892	23.0%	6 335	24.7%	2 327	9.1%	20 414	79.7%	3 882	109.7%	(40.2%)
Service charges	56 737	56 737	9 194	16.2%	9 116	16.1%	4 973	8.8%	3 998	6.4%	18 305	32.8%	4 664	56.1%	(28.1%)
Other revenue	9 168	9 168	291	3.2%	2 368	25.8%	5 158	56.3%	5 198	56.9%	12 817	140.0%	2 648	202.8%	(11.1%)
Government - operating	82 393	82 393	25 146	30.5%	26 196	31.8%	27 447	33.3%	4 700	5.7%	83 482	101.3%	9 958	73.8%	(52.8%)
Government - capital	39 158	39 958	14 862	38.0%	-	-	6 000	23.2%	-	-	20 862	81.2%	-	105.1%	-
Interest	10 201	14 479	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends															
Payments	**(170 338)**	**(183 624)**	**(41 318)**	**24.2%**	**(44 543)**	**26.1%**	**(76 559)**	**41.7%**	**(32 808)**	**17.9%**	**(195 226)**	**106.3%**	**(23 923)**	**71.8%**	**37.1%**
Suppliers and employees	(157 388)	(170 438)	41 183	26.2%	(44 543)	28.3%	(76 559)	44.9%	(32 808)	19.2%	(195 068)	114.4%	(23 823)	78.4%	37.6%

Finance charges	(2 198)	(2 198)	(162)	5.1%	-	-	-	-	-	-	(162)	0.1%	(84)	1.4%	(100.0%)
Transfers and grants	(10 000)	(10 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**42 202**	**23 043**	**10 014**	**23.7%**	**(2 838)**	**(12.8%)**	**(20 955)**	**(74.8%)**	**(17 328)**	**(48.4%)**	**(29 277)**	**(142.1%)**	**381**	**78.3%**	**(4 957.4%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	**8 700**	-	**27 240**	-	**17 435**	-	**53 375**	-	-	-	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	8 700	-	27 240	-	17 435	-	53 375	-	-	-	(100.0%)
Payments	**(42 103)**	**(34 991)**	**(10 519)**	**25.0%**	**(3 537)**	**8.4%**	**(458)**	**1.3%**	-	-	**(14 514)**	**41.6%**	-	**46.4%**	-
Capital assets	(42 103)	(34 991)	(10 519)	25.0%	(3 537)	8.4%	(458)	1.3%	-	-	(14 514)	41.6%	-	46.4%	-
Net Cash from/(used) Investing Activities	**(42 103)**	**(34 991)**	**(10 519)**	**25.0%**	**5 163**	**(12.2%)**	**26 782**	**(76.7%)**	**17 435**	**(50.0%)**	**38 861**	**(111.3%)**	**-**	**46.4%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	**(100)**	-	**(100)**	-	-	-	**(100.0%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	(100)	-	(100)	-	-	-	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	**(100)**	-	**(100)**	-	-	-	**(100.0%)**
Net Increase/(Decrease) in cash held	**198**	**142**	**(505)**	**(254.6%)**	**104**	**52.6%**	**(124)**	**(86.9%)**	**9**	**6.0%**	**(516)**	**(361.9%)**	**381**	**(3.5%)**	**(97.6%)**
Cash/cash equivalents at the year begin:	-	-	655	-	150	-	204	-	80	-	655	-	444	100.0%	(67.5%)
Cash/cash equivalents at the year end:	**198**	**142**	**150**	**30.5%**	**254**	**169.5%**	**80**	**54.5%**	**89**	**62.5%**	**89**	**62.5%**	**665**	**(3.7%)**	**(85.2%)**

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	4 349	4.3%	2 427	2.9%	2 976	2.5%	91 274	90.1%	101 025	29.0%	-	-	-	-
Trade and Other Receivables from Exchange Transac	14	0.5%	-	-	-	-	2 440	99.5%	2 453	0.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 165	0.7%	988	4.7%	830	4.0%	17 662	90.5%	20 646	5.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 277	1.7%	1 235	1.9%	1 197	1.8%	71 368	95.1%	75 077	21.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	603	1.4%	599	1.4%	662	1.6%	61 117	95.6%	63 782	18.3%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 165	2.7%	2 139	2.6%	2 126	2.6%	76 048	92.2%	82 583	23.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	101	4.4%	129	4.3%	117	4.0%	2 026	87.2%	2 372	0.7%	-	-	-	-
Total By Income Source	**10 076**	**2.9%**	**8 055**	**2.3%**	**8 117**	**2.3%**	**323 157**	**92.3%**	**349 405**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	704	20.3%	142	4.9%	119	4.1%	1 884	64.6%	2 872	8%	-	-	-	-
Commercial	922	8.6%	516	4.8%	412	3.7%	9 034	83.1%	11 102	3.2%	-	-	-	-
Households	6 784	3.6%	4 297	2.3%	4 558	2.5%	175 033	92.9%	188 560	54.1%	-	-	-	-
Other	2 613	2.0%	2 117	2.1%	3 028	2.5%	136 462	93.1%	146 592	41.9%	-	-	-	-
Total By Customer Group	**10 076**	**2.9%**	**8 055**	**2.3%**	**8 117**	**2.3%**	**323 157**	**92.3%**	**349 405**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	2 151	2.4%	2 338	2.7%	1 921	2.2%	80 775	92.7%	87 185	29.2%
Bulk Water	2 691	3.3%	10 930	12.9%	1 938	1.8%	98 903	82.3%	110 467	37.0%
PAYE deductions	764	12.2%	663	10.5%	849	13.6%	4 007	61.3%	6 527	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 016	2.7%	1 016	2.7%	1 016	2.7%	34 333	91.9%	37 384	12.5%
Loan repayments	-	-	-	-	-	-	1 051	100.0%	1 051	4%
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	76	1.3%	76	1.3%	95	1.6%	4 660	95.8%	4 940	1.7%
Other	9 766	19.8%	4 210	8.5%	7 701	15.6%	28 139	57.9%	51 434	17.2%
Total	**17 466**	**5.8%**	**22 459**	**7.5%**	**13 524**	**4.5%**	**245 541**	**82.1%**	**298 988**	**100.0%**

Contact Details

Municipal Manager	Mr Puseletso Ntsekhe	058 812 8702
Financial Manager	Mr Ahlulo	058 812 8702

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**140 741**	**140 741**	**64 268**	**42.9%**	**47 159**	**31.3%**	**2 723**	**1.8%**	**(8 398)**	**(5.8%)**	**105 809**	**75.7%**	**397**	**41.4%**	**(2 214.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	4 000	4 000	468	11.2%	226	5.6%	2 639	62.8%	230	5.8%	3 573	89.1%	168	91.7%	40.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	140 334	140 334	63 508	45.3%	46 712	33.1%	-	-	159 733	70.6%	-	-	229	40.3%	-
Other own revenue	187	187	792	424.3%	208	109.2%	84	44.9%	(8 618)	(4 621.2%)	(7 462)	(4 012.3%)	228	802.8%	(3 871.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**160 784**	**160 784**	**35 643**	**22.2%**	**47 774**	**29.6%**	**22 653**	**13.6%**	**34 820**	**20.9%**	**141 890**	**85.1%**	**38 481**	**72.3%**	**(9.5%)**
Employee related costs	88 191	88 191	20 021	22.3%	19 833	22.2%	13 191	15.0%	21 037	23.9%	74 083	84.2%	19 998	92.2%	5.2%
Remuneration of councillors	8 063	8 063	1 672	20.7%	1 632	20.2%	1 238	15.3%	1 768	21.9%	6 310	78.1%	1 633	82.2%	8.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 900	5 900	-	-	-	-	-	-	-	-	-	-	-	270.4%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	(1 461.7%)	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 421	2 421	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 920	6 920	340	5.2%	3 940	48.1%	2 004	33.4%	1 676	28.4%	7 960	115.0%	594	59.8%	215.8%
Transfers and grants	3 039	3 039	2 006	66.0%	101	3.3%	1 152	38.0%	-	-	3 260	107.4%	4 084	77.4%	(100.0%)
Other expenditure	52 501	52 501	12 124	23.1%	23 346	44.4%	4 064	9.3%	10 139	19.3%	52 471	99.9%	11 072	110.3%	(12.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 043)**	**(17 043)**	**27 626**		**(573)**		**(19 929)**		**(43 204)**		**(36 081)**		**(38 084)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	9 803	-	9 803	-	37 264	-	(73.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(17 043)**	**(17 043)**	**27 626**		**(573)**		**(19 929)**		**(33 203)**		**(26 139)**		**(820)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(17 043)**	**(17 043)**	**27 626**		**(573)**		**(19 929)**		**(33 203)**		**(26 139)**		**(820)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(17 043)**	**(17 043)**	**27 626**		**(573)**		**(19 929)**		**(33 203)**		**(26 139)**		**(820)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(17 043)**	**(17 043)**	**27 626**		**(573)**		**(19 929)**		**(33 203)**		**(26 139)**		**(820)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**700**	**700**	**291**	**41.6%**	**691**	**123.0%**	**2 484**	**356.3%**	**374**	**53.5%**	**4 040**	**577.2%**	**82**	**6.6%**	**356.5%**
National Government	-	-	-	-	-	-	-	-	11	-	11	-	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	11	-	11	-	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	700	700	291	41.6%	691	123.8%	2 484	356.3%	472	67.4%	4 137	591.1%	82	6.6%	475.0%
Public contributions and donations	-	-	-	-	-	-	-	-	(108)	-	(108)	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**700**	**700**	**291**	**41.6%**	**691**	**123.8%**	**2 484**	**356.3%**	**374**	**53.5%**	**4 040**	**577.2%**	**82**	**6.6%**	**356.5%**
Governance and Administration	**700**	**700**	**284**	**41.0%**	**44**	**6.3%**	**364**	**58.9%**	**748**	**106.9%**	**1 240**	**176.1%**	**-**	**17.3%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	5.7%	-
Budget & Treasury Office	-	-	-	-	(6)	-	-	-	668	-	662	-	-	-	(100.0%)
Corporate Services	700	700	284	41.0%	10	2.2%	357	284.5%	140	20.1%	634	93.6%	-	59.7%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	**1 925**	-	**(454)**	-	**1 140**	-	-	7%	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	1 925	-	(454)	-	1 140	-	-	7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	**665**	-	**695**	-	**80**	-	**1 644**	-	**82**	**51.2%**	**(1.8%)**
Planning and Development	-	-	-	-	665	-	695	-	97	-	1 644	-	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	(6)	-	(6)	-	82	54.7%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**149 741**	**149 741**	**64 269**	**42.9%**	**47 199**	**31.5%**	**47 799**	**31.9%**	**(63)**	**-**	**159 193**	**106.3%**	**(4 713)**	**64.6%**	**(98.6%)**
Property rates, penalties and collection charges	187	187	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	-	-	792	-	208	-	10 030	-	(10 030)	-	1 000	-	1 882	-	634.2%
Government - operating	140 334	140 334	63 088	45.0%	46 712	33.1%	35 004	24.1%	9 907	6.8%	154 705	109.4%	(1 628)	67.8%	(708.8%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	4 220	4 220	488	11.3%	239	5.6%	2 735	64.8%	36	0%	3 462	82.0%	(2 073)	34.3%	(100.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(169 831)**	**(169 831)**	**(38 640)**	**22.8%**	**(47 185)**	**28.2%**	**(38 473)**	**22.7%**	**(38 563)**	**24.0%**	**(158 859)**	**98.8%**	**(81 837)**	**90.8%**	**(52.4%)**
Suppliers and employees	(157 750)	(157 750)	(34 627)	22.0%	(46 677)	29.6%	(35 023)	22.2%	(34 818)	22.1%	(151 168)	95.8%	(34 698)	99.9%	(35.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 039)	(1 039)	(1 039)	66.0%	(524)	16.6%	(1 448)	47.6%	(3 742)	133.1%	(1 709)	263.4%	(37 048)	89.2%	(66.2%)
Net Cash from/(used) Operating Activities	**(11 699)**	**(11 699)**	**27 626**	**(249.1%)**	**19**	**(.2%)**	**11 317**	**(162.2%)**	**(38 628)**	**348.3%**	**334**	**(3.0%)**	**(85 773)**	**146.4%**	**(55.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease/increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(700)	(700)	(484)	69.2%	(891)	125.8%	(2 494)	356.2%	-	-	(3 959)	551.3%	(41)	7.8%	(100.8%)
Capital assets	(700)	(700)	(484)	69.2%	(891)	125.8%	(2 494)	356.2%	-	-	(3 959)	551.3%	(41)	7.8%	(100.8%)
Net Cash from/(used) Investing Activities	**(700)**	**(700)**	**(484)**	**69.2%**	**(891)**	**125.8%**	**(2 494)**	**356.2%**	**-**	**-**	**(3 959)**	**551.3%**	**(41)**	**7.8%**	**(100.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(11 730)**	**(11 730)**	**27 142**	**(230.2%)**	**(902)**	**7.3%**	**8 822**	**(74.8%)**	**(38 628)**	**327.6%**	**(3 625)**	**29.9%**	**(85 815)**	**129.3%**	**(53.8%)**
Cash/cash equivalents at the year begin:	63 503	63 503	55 763	172.7%	139 665	219.4%	138 022	216.8%	144 640	227.9%	159 743	172.7%	159 175	100.7%	21.5%
Cash/cash equivalents at the year end:	51 773	51 773	134 685	264.4%	138 833	262.7%	146 845	278.8%	106 318	205.2%	156 218	265.2%	33 564	39.9%	216.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Lindi Mothlati	018 570 8007
Financial Manager	Mr Gurbeer Mashigi	018 570 8005

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EKURHULENI METRO (EKU)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Vat Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**29 484 836**	**30 287 339**	**8 609 186**	**29.2%**	**7 839 799**	**26.6%**	**7 399 727**	**24.4%**	**5 641 283**	**18.6%**	**29 489 995**	**97.4%**	**5 468 824**	**98.8%**	**3.2%**
Property rates	4 307 766	4 341 526	1 127 671	26.2%	1 221 500	28.4%	974 660	22.5%	852 877	19.6%	4 176 948	96.2%	1 000 552	99.5%	(14.7%)
Property rates - penalties and collection charges	112 346	99 062	39 762	35.4%	37 908	33.7%	2 998	3.0%	31 288	31.6%	160 957	161.9%	23 420	81.1%	33.7%
Service charges - electricity revenue	13 153 808	13 153 808	3 676 127	28.0%	2 969 216	22.6%	2 737 332	20.8%	2 839 529	21.6%	12 353 996	93.9%	2 998 117	95.8%	5.4%
Service charges - water revenue	3 427 870	3 803 735	894 950	26.1%	1 027 215	30.0%	982 129	25.8%	837 964	24.7%	3 834 124	100.8%	730 510	103.4%	27.5%
Service charges - sanitation revenue	1 166 748	1 537 333	404 024	34.6%	337 998	29.0%	331 750	20.9%	260 578	16.9%	1 343 932	87.4%	250 263	97.3%	2.1%
Service charges - refuse revenue	1 364 937	1 364 937	358 402	26.4%	349 418	25.6%	328 466	23.5%	349 462	24.9%	1 318 816	96.6%	299 782	96.4%	13.8%
Service charges - other	86 204	86 204	18 388	21.3%	14 883	17.3%	16 872	19.6%	24 346	28.2%	74 490	86.4%	16 723	91.6%	30.5%
Rental of facilities and equipment	68 508	68 508	15 146	22.1%	15 494	22.6%	14 972	22.0%	15 633	22.8%	61 246	89.4%	17 535	91.7%	(8.2%)
Interest earned - external investments	217 085	217 085	59 457	28.2%	113 535	53.8%	532 041	167.8%	(104 016)	(32.8%)	630 467	198.8%	160 551	166.9%	(165.2%)
Interest earned - outstanding debtors	272 384	276 615	132 867	48.8%	135 022	49.6%	88 168	32.2%	78 868	28.5%	434 924	157.4%	78 048	133.1%	1.2%
Dividends received	-	-	-		-		-		-		-		-		
Fines	267 014	244 178	91 525	34.3%	99 293	37.2%	53 312	21.8%	47 680	19.5%	291 809	119.5%	44 330	67.3%	7.5%
Licences and permits	54 205	54 202	13 670	25.2%	13 296	24.5%	11 152	20.6%	13 209	24.4%	51 665	95.4%	14 484	118.1%	(8.8%)
Agency services	274 014	274 014	70 446	25.7%	60 461	22.1%	69 388	25.3%	69 691	25.4%	274 985	100.3%	62 603	99.8%	8.8%
Transfers recognised - operational	2 604 434	3 054 356	1 026 015	39.4%	928 983	35.7%	749 696	24.5%	196 417	6.4%	2 901 013	95.0%	96 286	92.2%	104.0%
Other own revenue	1 609 894	1 609 894	539 986	33.5%	530 044	34.2%	533 845	33.2%	46 732	2.9%	1 650 762	102.7%	30 806	101.1%	30.5%
Gains on disposal of PPE	5 000	5 000	-		-		-		-		-		-		
Operating Expenditure	**29 321 872**	**30 134 372**	**7 087 683**	**24.2%**	**7 057 563**	**26.2%**	**6 411 779**	**21.3%**	**7 676 372**	**25.5%**	**28 863 398**	**95.8%**	**6 284 671**	**88.8%**	**22.2%**
Employee related costs	6 947 467	6 950 630	1 373 332	20.1%	1 641 444	23.6%	1 485 641	24.0%	1 402 232	23.9%	5 722 648	87.7%	1 180 183	92.0%	18.8%
Remuneration of councillors	108 849	108 849	25 160	23.1%	24 833	22.8%	26 226	26.9%	26 376	24.2%	102 594	97.1%	29 232	98.1%	(9.8%)
Debt impairment	1 435 562	1 435 562	358 891	25.0%	358 891	25.0%	358 891	25.0%	358 891	25.0%	1 435 562	100.0%	307 591	100.0%	16.7%
Depreciation and asset impairment	1 629 161	1 629 161	407 290	25.0%	407 290	25.0%	407 290	25.0%	407 290	25.0%	1 629 161	100.0%	307 592	100.0%	13.8%
Finance charges	763 197	650 299	115 161	15.1%	186 575	24.4%	104 779	15.2%	199 115	28.8%	605 107	87.7%	153 449	80.8%	29.8%
Bulk purchases	11 827 333	11 827 333	2 725 491	23.0%	1 802 604	15.2%	2 508 021	21.2%	3 029 444	25.6%	10 067 310	85.1%	2 626 539	98.2%	14.5%
Other Materials	2 716 613	2 730 692	677 602	24.9%	1 791 284	65.9%	616 394	18.7%	726 731	26.6%	4 012 265	146.9%	641 441	77.8%	13.4%
Contracted services	909 809	927 199	262 739	28.9%	486 667	53.5%	205 767	22.6%	313 769	33.8%	1 268 939	141.0%	229 595	77.3%	36.5%
Transfers and grants	1 112 997	1 699 327	278 662	25.1%	627 667	56.4%	238 663	12.1%	140 864	7.3%	1 376 186	72.8%	179 732	79.4%	(21.6%)
Other expenditure	2 822 882	3 005 320	422 788	15.8%	469 598	16.1%	648 668	21.6%	1 569 042	39.8%	2 901 806	86.6%	541 599	54.2%	97.4%
Loss on disposal of PPE	10 000	10 000	-		-		-		-		-		-		
Surplus/(Deficit)	**162 967**	**152 967**	**1 521 503**		**782 236**		**987 956**		**(2 035 089)**		**626 597**		**(815 847)**		
Transfers recognised - capital	1 915 556	2 472 202	161 282	8.4%	579 698	30.3%	282 725	11.4%	1 112 112	45.0%	2 135 817	86.4%	600 409	70.1%	85.2%
Contributions recognised - capital	-	-	-		-		-		-		-		-		
Contributed assets	(1 552 000)	(1 550 000)	(32 500)	25.8%	(32 500)	25.8%	(32 500)	25.8%	(32 500)	25.8%	(130 000)	100.0%	(28 250)	100.0%	15.0%
Surplus/(Deficit) after capital transfers and contributions	**1 076 523**	**2 485 229**	**1 650 285**		**694 434**		**1 238 181**		**(955 476)**		**2 627 444**		**(243 688)**		
Taxation	-	-	-		-		-		-		-		-		
Surplus/(Deficit) after taxation	**1 076 523**	**2 485 229**	**1 650 285**		**694 434**		**1 238 181**		**(955 476)**		**2 627 444**		**(243 688)**		
Attributable to minorities	-	-	-		-		-		-		-		-		
Surplus/(Deficit) attributable to municipality	**1 076 523**	**2 485 229**	**1 650 285**		**694 434**		**1 238 181**		**(955 476)**		**2 627 444**		**(243 688)**		
Share of surplus/ (deficit) of associate	-	-	-		-		-		-		-		-		
Surplus/(Deficit) for the year	**1 076 523**	**2 485 229**	**1 650 285**		**694 434**		**1 238 181**		**(955 476)**		**2 627 444**		**(243 688)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Vat Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**4 471 583**	**4 647 661**	**299 927**	**6.7%**	**1 000 626**	**22.4%**	**500 668**	**10.9%**	**2 168 384**	**46.7%**	**3 977 603**	**85.6%**	**1 345 597**	**71.4%**	**61.2%**
National Government	1 943 477	2 419 183	161 282	8.3%	515 596	26.5%	280 164	11.6%	1 096 301	45.3%	2 053 343	84.9%	646 283	72.6%	69.6%
Provincial Government	32 078	33 519	-	-	2 878	9.0%	2 078	6.3%	17 753	53.0%	22 747	68.8%	1 354	65.1%	1 211.2%
District Municipality	-	-	-		-		-		-		-		-		
Other transfers and grants	-	-	-		-		-		-		-		12	35.7%	(100.0%)
Transfers recognised - capital	**1 975 556**	**2 452 202**	**161 282**	**8.2%**	**518 473**	**26.2%**	**282 242**	**11.5%**	**1 114 054**	**45.4%**	**2 076 050**	**84.7%**	**647 648**	**72.4%**	**72.0%**
Borrowing	1 606 805	1 777 802	45 137	2.8%	122 708	7.6%	69 218	3.9%	364 624	20.5%	598 735	77.0%	462 511	63.8%	(21.4%)
Internally generated funds	1 488 353	1 416 827	93 519	6.3%	359 395	24.1%	149 203	11.3%	689 822	48.7%	1 302 773	92.0%	215 288	86.1%	220.3%
Public contributions and donations	-	-	-		-		-		-		-		-		
Capital Expenditure Standard Classification	**4 471 583**	**4 647 661**	**299 927**	**6.7%**	**1 000 626**	**22.4%**	**500 668**	**10.9%**	**2 168 384**	**46.7%**	**3 977 603**	**85.6%**	**1 345 597**	**71.4%**	**61.2%**
Governance and Administration	**166 411**	**163 766**	**14 985**	**9.7%**	**187 116**	**12.1%**	**84 664**	**14.4%**	**148 780**	**9.4%**	**411 547**	**164.1%**	**111 668**	**69.3%**	**47.7%**
Executive & Council	12 883	14 101	1 082	8.4%	6 014	46.7%	2 547	18.1%	4 715	33.4%	14 358	101.8%	2 655	77.1%	(14.1%)
Budget & Treasury Office	261 085	248 192	3 678	1.4%	73 418	28.1%	45 402	18.3%	123 691	49.8%	246 803	99.4%	59 127	53.9%	107.1%
Corporate Services	324 463	324 464	17 202	5.3%	108 085	33.3%	37 005	11.4%	19 997	6.2%	201 960	109.5%	157 678	87.7%	20.4%
Community and Public Safety	**1 116 101**	**1 169 844**	**65 105**	**5.8%**	**106 178**	**9.5%**	**161 143**	**13.7%**	**414 191**	**35.4%**	**1 078 580**	**91.9%**	**187 764**	**68.1%**	**120.7%**
Community & Social Services	268 704	227 402	2 426	1.0%	24 182	9.0%	21 499	9.5%	161 786	71.1%	210 103	92.4%	37 666	63.8%	329.5%
Sport And Recreation	72 695	119 132	17 381	24.1%	21 867	30.1%	16 628	9.8%	43 540	36.5%	99 417	78.4%	53 606	99.4%	(18.7%)
Public Safety	252 873	193 150	23 537	11.6%	69 747	34.4%	35 539	19.4%	61 186	33.4%	189 971	163.7%	64 609	89.7%	(5.8%)
Housing	521 829	630 160	693	0.1%	10 381	2.0%	87 477	19.8%	147 680	33.4%	246 231	71.4%	31 883	71.0%	1 413.1%
Health	20 000	99 999	21 050	5.7%	55 594	277.7%	99 000	99.0%	0	0.0%	175 644	175.6%	29 800	17.9%	(100.0%)
Economic and Environmental Services	**1 477 369**	**1 592 453**	**112 958**	**7.6%**	**362 898**	**25.9%**	**130 033**	**7.7%**	**701 527**	**45.2%**	**1 307 133**	**79.3%**	**457 886**	**63.8%**	**53.2%**
Planning and Development	62 500	63 500	756	1.2%	16 512	26.5%	10 388	16.5%	8 667	13.6%	36 466	62.6%	23 845	73.3%	(27.2%)
Road Transport	1 402 644	1 516 900	111 944	8.0%	341 994	23.7%	118 331	7.3%	686 189	43.4%	1 277 368	79.0%	432 686	63.3%	58.6%
Environmental Protection	12 225	12 053	258	2.8%	2 771	23.8%	1 314	12.1%	4 671	51.9%	8 927	80.4%	1 357	66.3%	188.8%
Trading Services	**1 159 845**	**1 082 362**	**111 563**	**9.8%**	**238 539**	**19.9%**	**129 961**	**12.0%**	**521 251**	**48.2%**	**993 315**	**91.8%**	**460 124**	**84.7%**	**6.4%**
Electricity	329 765	324 765	74 627	16.1%	118 648	33.4%	40 663	8.1%	243 242	48.2%	482 746	93.6%	238 613	88.7%	1.9%
Water	257 000	263 980	29 286	11.4%	56 267	21.9%	41 646	15.8%	130 680	49.5%	257 862	97.7%	163 231	89.1%	(19.9%)
Waste Water Management	262 101	231 400	7 632	2.9%	38 152	14.6%	23 330	10.1%	83 688	37.5%	152 121	68.7%	39 663	69.3%	108.3%
Waste Management	117 980	62 216	21		17 244	14.6%	16 991	20.7%	64 135	69.6%	100 000	109.6%	47 567	68.4%	34.8%
Other	**57 798**	**57 570**	**379**	**2.1%**	**178**	**1.8%**	**2 537**	**14.4%**	**14 532**	**82.7%**	**17 626**	**100.2%**	**7 876**	**92.9%**	**84.4%**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**30 163 749**	**31 958 808**	**7 190 627**	**23.8%**	**7 822 797**	**25.9%**	**5 926 623**	**18.8%**	**3 263 121**	**10.4%**	**24 203 167**	**76.8%**	**5 548 526**	**93.7%**	**(39.0%)**
Property rates, penalties and collection charges	4 190 816	4 210 063	1 149 996	27.4%	1 431 285	34.2%	953 304	22.6%	931 299	22.1%	4 465 884	106.1%	923 384	90.2%	0%
Service charges	18 196 461	18 969 876	3 466 269	19.0%	4 072 142	22.0%	3 481 797	18.3%	1 269 911	6.4%	12 449 948	65.6%	3 089 778	95.8%	(62.2%)
Other revenue	790 526	773 562	539 907	72.1%	630 145	84.6%	(391 662)	-46.8%	822 376	106.4%	1 620 845	210.0%	154 226	29.5%	(39.2%)
Government - operating	4 462 263	4 632 765	1 622 739	36.8%	686 415	14.6%	748 555	16.4%	(3 911 639)	-83.8%	154 853	3.3%	84 264	144.3%	(3 134.4%)
Government - capital	1 964 683	2 132 552	322 356	16.4%	906 687	42.1%	1 226 110	57.5%	2 238 000	104.9%	4 693 153	220.0%	1 242 000	100.0%	439.9%
Interest	554 465	599 442	207 204	37.7%	249 523	42.1%	420 312	70.4%	(24 915)	-4.2%	1 054 023	180.9%	362 626	102.1%	(109.0%)
Dividends															
Payments	**(36 257 140)**	**(37 612 203)**	**(7 179 540)**	**27.3%**	**(5 640 231)**	**21.2%**	**(4 159 325)**	**15.1%**	**(5 422 862)**	**19.8%**	**(22 399 954)**	**81.1%**	**(5 264 818)**	**99.5%**	**4.2%**
Suppliers and employees	(34 380 964)	(35 629 033)	(6 172 464)	25.3%	(4 839 488)	19.8%	(3 814 232)	28.0%	(5 692 758)	37.3%	(19 998 948)	145.9%	(4 824 788)	99.7%	5.3%

Finance charges	(763 197)	(5 709 033)	(666 767)	78.3%	(186 670)	24.4%	(184 776)	1.2%	(169 115)	2.2%	(1 686 704)	12.0%	(153 446)	89.8%	29.8%
Transfers and grants	(1 112 967)	(5 264 139)	(482 314)	36.4%	(627 627)	56.4%	(548 317)	4.6%	(140 964)	2.7%	(1 414 922)	39.0%	(224 681)	52.9%	(37.9%)
Net Cash from/(used) Operating Activities	**3 998 699**	**3 955 653**	**16 092**	**-.4%**	**2 179 768**	**53.8%**	**1 767 295**	**43.2%**	**(2 159 743)**	**(53.3%)**	**1 893 264**	**46.2%**	**143 698**	**113.9%**	**(1 663.9%)**
Cash Flow from Investing Activities															
Receipts	**(287 437)**	**(287 437)**	**50 209**	**(17.5%)**	**(62 468)**	**22.1%**	**(16 709)**	**5.8%**	**228 666**	**(79.6%)**	**198 859**	**(69.1%)**	**(125 730)**	**125.8%**	**(388.5%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(160)	-	21	-	-	-	620	-	2 211	-	1 648	-	(103.2%)
Decrease /increase in non-current investments	(287 437)	(287 437)	50 369	(17.5%)	(62 489)	22.1%	(16 709)	5.8%	228 046	(79.6%)	196 811	(68.2%)	(127 677)	136.8%	(390.1%)
Payments	**(4 471 923)**	**(4 647 664)**	**(245 578)**	**7.1%**	**(1 930 626)**	**22.4%**	**(550 668)**	**10.9%**	**(2 168 364)**	**48.7%**	**(3 993 333)**	**85.9%**	**(1 345 337)**	**71.4%**	**61.2%**
Capital assets	(4 471 923)	(4 647 664)	(245 578)	7.1%	(1 930 626)	22.4%	(550 668)	10.9%	(2 168 364)	48.7%	(3 993 333)	85.9%	(1 345 337)	71.4%	61.2%
Net Cash from/(used) Investing Activities	**(4 759 361)**	**(4 934 102)**	**(245 368)**	**5.0%**	**(1 994 094)**	**22.4%**	**(523 374)**	**10.6%**	**(1 939 718)**	**39.3%**	**(3 794 556)**	**76.9%**	**(1 481 227)**	**74.8%**	**31.0%**
Cash Flow from Financing Activities															
Receipts	**1 022 856**	**1 022 856**	**2 191**	**.2%**	**16 773**	**1.6%**	**5 999**	**.6%**	**(29 749)**	**(2.9%)**	**(4 784)**	**(.5%)**	**23 265**	**6.2%**	**(227.9%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long-term/refinancing	1 000 665	1 000 665	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase /decrease in consumer deposits	16 191	16 191	2 191	13.5%	16 773	103.6%	5 999	37.0%	(29 749)	(183.7%)	(4 784)	(29.6%)	23 265	172.8%	(227.9%)
Payments	**(367 668)**	**(367 668)**	**(5 167)**	**1.4%**	**(129 439)**	**48.4%**	**(5 837)**	**1.7%**	**(455 187)**	**951.4%**	**(553 606)**	**366.9%**	**(531 167)**	**(388.7%)**	**(165.9%)**
Repayment of borrowing	(367 668)	(367 668)	(5 167)	1.4%	(129 439)	48.4%	(5 837)	1.7%	(455 187)	951.4%	(553 606)	366.9%	(531 167)	(388.7%)	(165.9%)
Net Cash from/(used) Financing Activities	**735 190**	**755 188**	**(5 976)**	**(.8%)**	**(112 666)**	**(14.9%)**	**(3 837)**	**(.5%)**	**(484 935)**	**(57.6%)**	**(558 389)**	**(74.0%)**	**(508 568)**	**58.4%**	**(166.6%)**
Net Increase/(Decrease) in cash held	**(27 211)**	**(272 788)**	**(250 252)**	**263.6%**	**1 052 617**	**(1 031.4%)**	**1 239 087**	**(454.3%)**	**(4 534 392)**	**1 662.7%**	**(2 549 950)**	**935.0%**	**(870 097)**	**291.3%**	**567.7%**
Cash/cash equivalents at the year begin:	4 782 398	4 782 398	7 791 376	181.9%	7 445 115	155.7%	8 497 730	176.6%	9 685 816	202.5%	7 791 376	161.0%	8 527 163	156.9%	16.2%
Cash/cash equivalents at the year end:	**4 665 187**	**4 509 609**	**7 445 115**	**159.6%**	**8 497 732**	**182.0%**	**9 685 816**	**214.6%**	**5 151 424**	**114.2%**	**5 151 426**	**114.2%**	**7 656 122**	**173.4%**	**(32.7%)**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	266 402	8.1%	148 390	4.1%	125 452	3.2%	3 091 366	66.0%	3 627 534	31.4%	666 648	18.2%	-	-
Trade and Other Receivables from Exchange Transac	790 164	36.7%	122 810	5.7%	88 912	3.2%	1 170 997	64.4%	2 152 777	18.6%	198 205	9.2%	-	-
Receivables from Non-exchange Transactions - Prope	240 024	14.0%	77 314	4.5%	56 738	3.3%	1 330 840	78.2%	1 724 921	14.9%	336 731	21.1%	-	-
Receivables from Exchange Transactions - Waste Wat	97 868	9.1%	41 396	3.9%	33 122	3.1%	908 428	84.0%	1 080 824	9.3%	192 807	17.8%	-	-
Receivables from Exchange Transactions - Waste Ma	71 863	6.8%	34 338	3.4%	31 137	3.0%	915 081	86.8%	1 054 310	9.0%	231 262	21.9%	-	-
Receivables from Exchange Transactions - Property R	1 304	1.3%	1 667	2.0%	1 799	1.9%	87 219	94.8%	92 222	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	40 915	2.3%	42 919	2.1%	41 472	2.0%	1 272 108	93.7%	1 402 508	12.0%	410 372	29.4%	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 316	6.4%	11 996	2.0%	16 795	4.1%	421 914	87.5%	483 970	4.1%	274 472	56.8%	-	-
Total By Income Source	**1 570 974**	**13.5%**	**482 681**	**4.1%**	**370 426**	**3.2%**	**9 222 833**	**79.1%**	**11 654 894**	**100.0%**	**2 526 123**	**21.7%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	33 744	18.6%	13 778	7.7%	11 366	6.3%	122 630	67.3%	179 518	1.5%	-	-	-	-
Commercial	884 744	30.4%	164 535	5.7%	109 668	3.8%	1 739 044	60.0%	2 898 756	25.0%	238 663	11.6%	-	-
Households	652 487	3.1%	301 451	1.4%	250 486	1.2%	7 339 041	93.7%	8 543 465	73.7%	2 013 241	23.9%	-	-
Other	1 728	1.7%	2 921	2.9%	2 197	2.2%	122 000	93.2%	130 846	1.1%	174 363	139.6%	-	-
Total By Customer Group	**1 570 974**	**13.5%**	**482 681**	**4.1%**	**370 426**	**3.2%**	**9 222 833**	**79.1%**	**11 654 894**	**100.0%**	**2 526 123**	**21.7%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	743 662	100.0%	-	-	-	-	-	-	743 662	31.4%
Bulk Water	241 162	100.0%	-	-	-	-	-	-	241 162	10.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	121 535	100.0%	-	-	-	-	-	-	121 535	5.1%
Trade Creditors	1 262 668	100.0%	-	-	-	-	-	-	1 262 668	53.3%
Auditor-General	1 269	100.0%	-	-	-	-	-	-	1 269	.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 369 616**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 369 616**	**100.0%**

Contact Details

Municipal Manager	Mr Khaya Ngema	011 999 0400
Financial Manager	Mrs Bernarda Gerda	011 999 6514

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF JOHANNESBURG (JHB)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Vat Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**43 788 546**	**43 763 684**	**10 892 350**	**24.9%**	**9 871 508**	**22.5%**	**9 791 501**	**22.4%**	**9 622 182**	**22.0%**	**40 177 534**	**91.8%**	**9 720 437**	**97.9%**	**(1.0%)**
Property rates	7 319 882	7 319 882	1 941 361	26.5%	2 038 309	27.1%	1 969 629	26.2%	2 041 310	27.1%	7 990 608	104.9%	1 734 956	99.8%	17.7%
Property rates - penalties and collection charges	111 996	114 024	11 944	10.7%	23 445	20.6%	21 274	18.6%	23 832	18.2%	81 798	74.7%	21 584	84.5%	(2.8%)
Service charges - electricity revenue	15 010 733	14 291 836	3 787 662	25.3%	2 946 113	19.6%	2 883 701	20.2%	3 270 635	22.9%	12 798 103	89.6%	3 000 391	89.8%	2.0%
Service charges - water revenue	5 121 388	5 082 026	1 176 977	23.0%	1 360 686	27.0%	1 548 591	30.7%	1 291 632	23.6%	4 911 757	94.7%	1 126 388	98.8%	6.7%
Service charges - sanitation revenue	3 208 793	3 229 710	728 669	22.9%	782 347	23.2%	802 229	25.2%	778 677	24.0%	3 016 411	90.0%	678 812	104.4%	14.7%
Service charges - refuse revenue	1 362 886	1 363 886	353 481	26.4%	332 331	24.3%	332 067	24.3%	344 470	19.4%	1 342 370	98.4%	303 210	103.1%	(13.6%)
Service charges - other	479 266	480 122	118 408	24.7%	112 577	23.4%	110 716	23.1%	113 323	23.6%	454 936	94.7%	129 915	99.5%	(12.8%)
Rental of facilities and equipment	301 410	289 736	59 381	19.7%	61 707	20.5%	54 351	18.8%	53 869	18.2%	229 308	77.5%	66 165	88.1%	(18.6%)
Interest earned - external investments	394 865	394 865	49 118	12.4%	139 401	35.3%	(77 535)	(19.6%)	67 986	17.2%	179 033	45.3%	89 685	132.7%	(31.7%)
Interest earned - outstanding debtors	167 986	174 668	36 580	21.8%	51 202	30.5%	34 674	19.2%	33 402	18.5%	145 117	83.1%	33 501	115.2%	(1.3%)
Dividends received															
Fines	1 113 057	1 013 633	264 569	23.8%	172 847	15.5%	278 688	26.7%	161 160	15.9%	877 264	86.6%	210 338	84.2%	(23.4%)
Licences and permits	749	749	298	39.7%	256	34.4%	201	34.8%	307	48.9%	1 033	162.0%	333	158.5%	4.2%
Agency services	690 710	627 960	151 496	19.8%	154 199	22.3%	166 678	23.6%	167 648	29.9%	630 233	100.4%	164 026	92.4%	14.2%
Transfers recognised - operational	6 182 365	6 442 233	1 674 801	30.3%	1 419 374	23.0%	1 882 955	29.2%	879 104	13.6%	6 056 344	94.0%	1 183 006	97.8%	(25.7%)
Other own revenue	2 164 921	2 796 198	467 305	21.6%	372 155	17.2%	427 650	15.4%	648 346	20.3%	1 883 443	68.7%	761 014	154.3%	(14.8%)
Gains on disposal of PPE	40 000	20 000											373	2.8%	(100.0%)
Operating Expenditure	**42 455 196**	**42 993 564**	**10 371 232**	**24.3%**	**9 696 618**	**22.7%**	**9 343 536**	**21.7%**	**11 298 460**	**26.3%**	**40 709 846**	**94.7%**	**10 931 815**	**96.8%**	**3.4%**
Employee related costs	9 580 796	9 719 403	2 264 622	23.6%	2 094 589	21.9%	2 241 979	23.1%	2 331 576	24.0%	9 382 866	96.5%	2 226 451	98.7%	4.8%
Remuneration of councillors	164 331	164 331	31 791	22.6%	31 671	21.6%	37 063	22.7%	33 331	20.1%	133 857	81.4%	27 482	94.4%	(11.1%)
Debt impairment	2 133 423	2 962 036	826 999	38.7%	671 670	31.5%	1 219 686	41.2%	1 468 486	49.6%	4 187 031	141.3%	526 034	103.8%	179.2%
Depreciation and asset impairment	3 278 787	3 200 764	827 457	17.3%	466 268	14.2%	618 662	19.6%	481 700	14.8%	2 154 237	83.6%	603 070	78.1%	(20.0%)
Finance charges	1 893 960	1 893 960	404 144	21.3%	427 987	22.6%	397 566	14.1%	471 202	24.9%	1 570 901	82.9%	395 479	83.6%	19.1%
Bulk purchases	14 479 339	14 482 446	4 013 868	27.2%	3 092 207	21.1%	2 872 390	19.7%	3 641 616	25.0%	14 090 153	96.8%	3 176 885	101.0%	14.6%
Other Materials	49 669	49 669													
Contracted services	4 160 467	4 043 622	529 282	12.8%	671 479	23.0%	710 558	17.6%	1 022 297	25.3%	3 233 616	80.0%	1 549 087	90.2%	(33.9%)
Transfers and grants	318 845	534 462	63 415	19.9%	167 044	52.4%	57 052	10.8%	179 663	33.6%	466 575	88.0%	173 816	156.6%	3.4%
Other expenditure	6 872 825	5 807 226	1 179 455	17.1%	1 339 722	19.5%	1 210 499	22.7%	1 668 180	28.7%	5 491 764	94.6%	1 629 020	85.2%	18.8%
Loss on disposal of PPE	21	21	160	762.0%	14 834	70 637.6%	1 931	9 099.2%	1 943	7 341.4%	18 857	89 031.2%	301 990	4 122 380.0%	(99.8%)
Surplus/(Deficit)	**1 691 350**	**769 120**	**520 118**		**174 892**		**447 966**		**(1 676 278)**		**(532 312)**		**(1 211 377)**		
Transfers recognised - capital	2 761 915	2 650 456	394 264	14.4%	494 791	18.0%	756 429	27.9%	498 310	17.3%	2 143 793	79.6%	1 209 680	99.4%	(58.7%)
Contributions recognised - capital	-	-	-		-		-		-		-		-		
Contributed assets	253 261		2 283	0%	4 936	1%	-	-	-	-	6 219	-	14 935	5.4%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**4 696 526**	**3 646 816**	**917 685**		**674 619**		**1 244 396**		**(1 177 968)**		**1 628 196**		**9 857**		
Taxation	84 138	122 452	2 883	3.4%	38 998	46%	4 874	3.8%	(22 000)	(18.0%)	24 755	20.2%	19 669	78.8%	(111.2%)
Surplus/(Deficit) after taxation	**3 354 388**	**3 089 484**	**911 792**		**635 621**		**1 229 816**		**(1 155 195)**		**1 621 835**		**(10 814)**		
Attributable to minorities	-	-	-		-		-		-		-		-		-
Surplus/(Deficit) attributable to municipality	**3 354 388**	**3 089 484**	**911 792**		**635 621**		**1 229 816**		**(1 155 195)**		**1 621 835**		**(10 814)**		-
Share of surplus/ (deficit) of associate	-	-	-		-		-		-		-		-		-
Surplus/(Deficit) for the year	**3 354 388**	**3 089 484**	**911 792**		**635 621**		**1 229 816**		**(1 155 195)**		**1 621 835**		**(10 814)**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Vat Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**9 696 853**	**9 323 557**	**959 228**	**9.7%**	**1 703 181**	**17.2%**	**1 416 993**	**15.2%**	**4 404 032**	**47.3%**	**8 483 436**	**91.0%**	**6 239 855**	**90.0%**	**(29.4%)**
National Government	2 741 915	2 763 195	411 529	15.0%	550 171	20.1%	570 973	20.8%	824 238	29.8%	2 301 912	83.3%	1 911 691	90.3%	(56.9%)
Provincial Government	-	87 350	-	-	-	-	12 020	13.8%	50 516	57.8%	62 536	71.7%	(758 429)	-	(106.7%)
District Municipality											-		-		
Other transfers and grants											-		191 598		(100.0%)
Transfers recognised - capital	**2 741 915**	**2 850 456**	**411 529**	**15.0%**	**550 171**	**20.1%**	**582 993**	**20.5%**	**874 811**	**30.7%**	**2 424 507**	**85.1%**	**1 345 364**	**97.3%**	**(35.0%)**
Borrowing	2 940 805	2 940 805	280 234	9.5%	503 802	14.8%	590 487	14.4%	2 200 928	53.9%	3 745 529	94.9%	1 725 231	95.9%	27.5%
Internally generated funds	2 955 677	2 313 572	138 594	4.7%	537 508	18.2%	173 587	8.5%	1 372 402	67.3%	2 122 832	96.0%	2 903 122	88.0%	(52.7%)
Public contributions and donations	259 351	319 668	20 370	7.9%	31 635	12.2%	69 913	27.0%	58 252	18.2%	180 168	61.8%	265 888	193.4%	(78.1%)
Capital Expenditure Standard Classification	**9 696 853**	**9 323 557**	**959 228**	**9.7%**	**1 703 181**	**17.2%**	**1 416 993**	**15.2%**	**4 404 032**	**47.3%**	**8 483 436**	**91.0%**	**6 239 855**	**90.0%**	**(29.4%)**
Governance and Administration	1 777 143	1 923 834	47 106	2.6%	1 686	3%	46 103	1.0%	1 668 148	78.4%	1 714 111	89.1%	1 474 767	88.1%	(98.9%)
Executive & Council	617 333	564 638	338	0%	1 686	3%	7 352	1.3%	419 322	74.3%	428 933	76.0%	903 61	68.3%	337.7%
Budget & Treasury Office	3 499	3 581	18	0%	201	6.0%	156	3.9%	573	16.0%	948	27.0%	1 196	81.3%	(68.1%)
Corporate Services	1 152 394	1 354 602	17 312	1.5%	1 670	2%	38 914	4.1%	748 591	79.2%	804 187	84.2%	1 382 162	89.8%	(52.6%)
Community and Public Safety	1 779 391	1 919 845	164 497	37.3%	174 498	48.9%	169 166	14.4%	674 645	54.1%	1 178 806	88.1%	1 163 168	488.9%	(42.1%)
Community & Social Services	144 367	179 243	402	3%	9 177	6.1%	7 656	4.2%	44 461	39.4%	63 757	39.2%	84 736	89.5%	(47.2%)
Sport And Recreation	50 405	87 505	6 380	6.7%	29 503	30.8%	3 623	4.2%	45 140	51.9%	84 651	96.8%	143 026	136.2%	(68.5%)
Public Safety	253 463	160 807	5 573	2.7%	21 410	10.4%	55 397	29.9%	39 847	20.9%	121 227	63.2%	167 936	89.4%	(76.9%)
Housing	1 131 156	1 360 640	31 339	20.2%	114 408	73.7%	97 490	25.1%	419 196	62.2%	662 433	100.0%	767 470	119.6%	(45.4%)
Health	199 971	131 650	803	0%	0	0%	0	0.0%	125 992	95.7%	126 795	96.3%	59 419	0.0%	112.1%
Economic and Environmental Services	**3 802 844**	**3 562 520**	**237 160**	**6.2%**	**737 992**	**19.4%**	**593 367**	**16.7%**	**1 668 691**	**47.0%**	**3 173 690**	**89.1%**	**1 213 012**	**82.4%**	**37.6%**
Planning and Development	360 415	665 602	33 433	9.3%	133 686	37.1%	87 982	13.2%	591 240	88.8%	847 735	63.6%	380 563	78.7%	55.3%
Road Transport	2 764 946	2 556 240	201 557	7.3%	599 692	21.9%	495 309	19.4%	1 116 139	43.6%	2 312 977	89.1%	770 592	66.8%	44.9%
Environmental Protection	42 383	41 390			14 281	33.7%	3	0.0%	864	1.9%	14 948	36.0%	61 858	133.9%	(98.6%)
Trading Services	**2 635 465**	**2 439 213**	**319 993**	**12.1%**	**786 832**	**29.9%**	**470 040**	**19.6%**	**920 330**	**37.7%**	**2 505 222**	**102.7%**	**1 844 578**	**100.6%**	**(50.1%)**
Electricity	1 724 665	1 538 038	127 681	7.4%	332 881	19.7%	314 302	20.4%	539 016	35.1%	1 043 880	100.0%	1 026 449	102.3%	(54.5%)
Water	545 000	545 000	169 975	31.5%	209 665	38.6%	148 801	27.3%	255 827	46.9%	783 268	143.8%	439 893	113.8%	(41.8%)
Waste Water Management	266 800	246 000	-	-	-	-	-	-	-	-	-	-	182 535	88.8%	(100.0%)
Waste Management	108 945	109 945	13 337	12.3%	46 286	42.7%	14 944	13.7%	106 487	97.7%	179 974	164.4%	52	0.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**44 616 391**	**43 411 647**	**13 353 637**	**29.9%**	**12 215 215**	**27.4%**	**13 562 219**	**31.2%**	**10 791 528**	**24.9%**	**49 922 599**	**115.0%**	**10 775 110**	**93.9%**	**.2%**
Property rates, penalties and collection charges	7 357 545	7 357 545	2 101 936	28.6%	1 848 939	25.1%	1 776 700	24.1%	1 852 782	25.2%	7 581 446	103.0%	1 946 611	92.1%	(4.8%)
Service charges	34 022 356	22 599 656	3 870 468	26.2%	6 682 462	20.1%	5 679 445	25.6%	5 674 453	39.2%	22 599 828	100.0%	4 667 618	89.2%	16.7%
Other revenue	2 502 371	3 919 752	2 369 772	72.5%	1 656 152	54.4%	3 977 523	78.0%	2 960 532	78.1%	10 008 980	255.3%	1 334 106	110.8%	122.8%
Government - operating	6 160 360	6 443 335	2 882 188	35.3%	1 497 941	24.1%	1 623 550	25.2%			5 171 582	80.3%	352 233	69.8%	(100.0%)
Government - capital	2 760 000	2 822 679	602 647	21.8%	90 158	4.7%	1 484 411	52.6%			2 087 216	74.0%	1 474 342	99.2%	(100.0%)
Interest	751 803	552 679	524 626	70.8%	39 198	4.7%	99 141	12.5%	81 561	14.7%	745 525	48.4%	92 316	133.3%	(11.7%)
Dividends															
Payments	**(37 189 827)**	**(38 135 139)**	**(12 895 920)**	**34.7%**	**(11 620 446)**	**31.9%**	**(10 832 943)**	**28.3%**	**(12 183 597)**	**31.7%**	**(46 758 411)**	**122.6%**	**(8 383 687)**	**99.0%**	**44.7%**
Suppliers and employees	(30 210 887)	(30 236 143)	(12 360 123)	35.1%	(10 890 646)	33.8%	(9 217 089)	25.4%	(9 768 307)	27.0%	(42 236 053)	116.0%	(7 833 823)	99.0%	24.7%

Finance charges	(1 893 860)	(1 893 860)	(447 971)	23.7%	(680 691)	36.1%	(632 464)	33.4%	(2 194 157)	116.2%	(3 648 283)	208.0%	(368 208)	81.4%	493.2%
Transfers and grants	-	-	(3 836)	-	(240 113)	-	(182 589)	-	(102 977)	-	(568 903)	-	(182 589)	-	(6.9%)
Net Cash from/(used) Operating Activities	**7 586 464**	**5 281 512**	**555 717**	**7.3%**	**394 797**	**5.2%**	**3 529 675**	**66.8%**	**(1 311 972)**	**(24.8%)**	**3 164 188**	**59.9%**	**2 412 023**	**112.1%**	**(154.4%)**
Cash Flow from Investing Activities															
Receipts	**(80 938)**	**82 478**	**3 686 991**	**(4 566.4%)**	**70 751**	**(87.4%)**	**165 394**	**200.5%**	**(266 688)**	**(382.1%)**	**3 633 447**	**4 405.4%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	39 979	27 978	3 686 991	9 244.8%	70 751	177.0%	165 394	591.1%	(266 688)	(1 667.3%)	3 633 447	12 988.2%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(12 822)	(44 402)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(107 095)	98 904	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 402 810)**	**(8 857 380)**	**(3 130 769)**	**33.6%**	**(1 578 619)**	**16.9%**	**(1 581 752)**	**17.0%**	**(1 852 025)**	**20.2%**	**(8 116 513)**	**91.6%**	**(2 325 971)**	**70.9%**	**(20.7%)**
Capital assets	(8 402 810)	(8 857 380)	(3 130 769)	33.6%	(1 578 619)	16.9%	(1 581 752)	17.0%	(1 852 025)	20.2%	(8 116 513)	91.6%	(2 325 971)	70.9%	(20.7%)
Net Cash from/(used) Investing Activities	**(8 483 748)**	**(8 774 902)**	**556 221**	**(5.7%)**	**(1 507 868)**	**15.8%**	**(1 416 358)**	**16.1%**	**(2 118 713)**	**23.9%**	**(4 483 066)**	**51.1%**	**(2 325 971)**	**66.5%**	**(16.8%)**
Cash Flow from Financing Activities															
Receipts	**3 940 000**	**3 940 000**	**-**	**-**	**1 670 000**	**42.4%**	**2 533 000**	**64.3%**	**1 440 000**	**36.5%**	**5 643 000**	**143.2%**	**-**	**-**	**(100.0%)**
Short-term loans	-	-	-	-	1 670 000	-	33 000	-	-	-	1 703 000	-	-	-	-
Borrowing long term/refinancing	3 940 000	3 940 000	-	-	-	-	2 500 000	63.5%	1 440 000	36.5%	3 940 000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 573 418)**	**(1 573 418)**	**(191 153)**	**0.0%**	**(1 052 935)**	**66.9%**	**(148 645)**	**9.4%**	**(191 237)**	**12.2%**	**(1 588 136)**	**100.9%**	**(191 965)**	**399.7%**	**(16.9%)**
Repayment of borrowing	(1 573 418)	(1 573 418)	(191 153)	0.0%	(1 052 935)	66.9%	(148 645)	9.4%	(191 237)	12.2%	(1 588 136)	100.9%	(191 965)	399.7%	(16.9%)
Net Cash from/(used) Financing Activities	**2 366 582**	**2 366 582**	**(191 153)**	**(8%)**	**618 065**	**26.1%**	**2 484 640**	**105.4%**	**1 278 763**	**54.0%**	**4 373 764**	**184.8%**	**(191 965)**	**(88.8%)**	**(756.2%)**
Net Increase/(Decrease) in cash held	**390 697**	**(1 126 808)**	**1 077 786**	**276.3%**	**(494 407)**	**(126.7%)**	**4 607 458**	**(408.9%)**	**(2 123 868)**	**188.4%**	**3 056 886**	**(271.3%)**	**(305 913)**	**84.4%**	**597.6%**
Cash/cash equivalents at the year begin:	3 966 464	4 879 504	3 803 132	96.2%	4 910 918	123.8%	4 416 511	90.5%	9 023 969	184.9%	3 803 132	76.6%	4 139 438	93.2%	116.5%
Cash/cash equivalents at the year end:	4 373 160	3 752 696	4 910 918	112.2%	4 416 511	100.9%	9 023 969	249.5%	6 899 101	153.8%	6 866 021	183.8%	3 833 645	96.2%	79.7%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	891 465	13.8%	662 779	3.9%	137 334	2.2%	5 338 132	79.0%	6 029 730	36.2%	-	-	-	-
Trade and Other Receivables from Exchange Transac	979 629	26.2%	372 968	8.2%	190 732	3.8%	3 998 432	69.8%	3 339 202	20.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	524 705	13.4%	83 696	1.9%	113 760	2.6%	3 588 503	83.0%	4 311 664	26.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	392 977	13.9%	167 182	3.8%	91 568	3.2%	2 236 091	79.0%	2 817 822	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	132 127	13.1%	43 760	4.3%	43 448	4.1%	806 866	78.5%	1 026 200	6.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	(1 624)	1.2%	6 538	1.7%	6 533	1.7%	376 659	96.9%	388 705	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 526 286**	**15.7%**	**674 979**	**4.2%**	**584 414**	**3.6%**	**12 316 128**	**76.5%**	**16 101 797**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	74 400	12.6%	(10 827)	(1.8%)	31 375	5.3%	493 352	83.9%	588 300	3.7%	-	-	-	-
Commercial	1 423 819	22.2%	310 629	4.8%	295 470	4.6%	4 389 252	68.5%	6 407 541	39.8%	-	-	-	-
Households	1 027 864	12.2%	46 550	0.6%	130 035	1.5%	7 055 292	83.7%	8 432 740	52.4%	-	-	-	-
Other	(1 624)	1.2%	6 538	1.7%	6 533	1.7%	376 659	96.9%	388 705	2.4%	-	-	-	-
Total By Customer Group	**2 526 286**	**15.7%**	**674 979**	**4.2%**	**584 414**	**3.6%**	**12 316 128**	**76.5%**	**16 101 797**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 010 352	100.0%	-	-	-	-	-	-	1 010 352	33.2%
Bulk Water	328 016	100.0%	-	-	-	-	-	-	328 016	7.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	629 726	54.9%	19 622	1.6%	4 890	.4%	494 124	43.1%	1 147 370	25.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 002 423	66.4%	54 961	3.6%	883	.1%	8 823	.6%	1 067 090	34.4%
Total	**3 970 519**	**87.2%**	**73 583**	**1.6%**	**5 778**	**.1%**	**502 957**	**11.0%**	**4 552 827**	**100.0%**

Contact Details

Municipal Manager	Mr Trevor Fowler	011 407 7209
Financial Manager	Mr Reggie Boyd	011 208 3616

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: CITY OF TSHWANE (TSH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Vat Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**26 280 831**	**26 750 931**	**6 923 483**	**26.3%**	**6 715 523**	**25.5%**	**6 291 620**	**23.5%**	**5 870 671**	**21.9%**	**25 801 312**	**96.4%**	**5 524 308**	**96.5%**	**6.3%**
Property rates	6 206 397	6 236 781	1 397 394	24.9%	1 392 337	24.8%	1 298 016	24.8%	1 429 608	27.3%	5 516 356	101.0%	1 269 048	100.4%	12.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 318 071	10 440 627	2 709 151	25.8%	2 260 317	21.6%	2 162 380	20.7%	2 182 660	20.9%	9 347 711	89.5%	2 322 427	94.4%	-6.0%
Service charges - water revenue	3 457 667	3 431 670	760 370	22.6%	916 736	26.5%	811 316	23.6%	892 166	25.7%	3 398 731	99.1%	788 746	98.2%	13.4%
Service charges - sanitation revenue	799 592	839 592	183 686	23.3%	202 360	25.6%	194 222	21.9%	205 122	24.4%	775 431	92.4%	193 536	100.4%	6.1%
Service charges - refuse revenue	1 148 976	1 149 004	282 903	24.9%	291 382	25.4%	284 211	24.7%	319 816	27.1%	1 172 332	102.0%	250 800	100.4%	27.5%
Service charges - other	-	-	-	-	-	-	-	-	(9)	-	(9)	-	-	-	(100.0%)
Rental of facilities and equipment	112 907	109 270	27 322	24.4%	27 710	24.5%	35 091	32.6%	42 211	38.6%	132 334	121.7%	43 920	43.2%	(1.4%)
Interest earned - external investments	75 600	41 176	10 155	14.4%	10 630	10.1%	13 031	31.6%	23 343	56.7%	57 160	138.8%	11 674	56.1%	101.1%
Interest earned - outstanding debtors	214 338	183 568	59 016	45.3%	103 362	47.8%	168 000	53.2%	104 162	57.2%	434 539	223.0%	100 609	164.8%	3.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	194 691	194 691	1 846	3%	130 302	66.2%	1 324	7%	133 037	67.8%	266 508	136.9%	533	87.1%	24843.1%
Licences and permits	57 668	57 668	8 788	15.2%	12 127	21.0%	11 810	20.5%	16 027	27.8%	48 743	84.5%	17 321	90.8%	(7.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	3 672 291	3 527 656	1 332 962	36.3%	1 230 746	33.5%	1 098 898	30.9%	213 339	6.0%	3 875 945	109.1%	140 240	96.8%	43.9%
Other non-revenue	821 084	1 015 440	217 366	26.5%	194 892	23.7%	268 347	19.2%	164 292	10.8%	867 101	57.2%	362 760	91.7%	(54.7%)
Gains on disposal of PPE	-	-	-	-	600	-	-	-	164 664	-	165 265	-	833	-	19677.3%
Operating Expenditure	**25 710 916**	**26 072 852**	**5 747 119**	**22.4%**	**7 491 909**	**29.1%**	**5 978 008**	**22.9%**	**7 873 858**	**30.2%**	**27 090 892**	**103.9%**	**6 082 124**	**101.8%**	**10.2%**
Employee related costs	7 558 027	6 924 151	1 550 955	22.9%	1 669 401	27.6%	1 860 359	26.9%	1 996 370	28.8%	7 367 136	106.4%	1 573 739	100.3%	26.7%
Remuneration of councillors	116 266	113 947	27 978	23.6%	28 660	24.6%	31 454	27.9%	28 733	25.0%	116 827	103.7%	32 152	98.4%	(12.0%)
Debt impairment	1 562 228	734 460	62 798	7.9%	110 368	19.4%	66 340	8.9%	630 644	83.4%	890 170	117.7%	416 667	170.5%	51.4%
Depreciation and asset impairment	1 166 766	1 087 324	272 942	22.5%	279 227	23.5%	378 950	34.1%	441 767	40.6%	1 382 887	125.6%	388 016	99.2%	13.8%
Finance charges	1 026 556	1 039 762	249 647	24.2%	277 388	26.6%	178 822	16.4%	401 671	38.7%	1 098 728	105.8%	382 014	100.5%	5.1%
Bulk purchases	8 790 119	8 796 660	2 085 575	23.7%	2 002 396	23.8%	1 962 756	22.3%	2 070 732	23.5%	9 091 527	103.3%	1 743 965	99.7%	17.8%
Other Materials	366 009	216 570	46 172	12.6%	76 336	20.7%	45 429	14.4%	80 966	27.3%	253 902	80.2%	110 464	90.1%	(23.0%)
Contracted services	1 873 482	2 878 127	688 914	36.3%	719 382	36.4%	574 714	20.0%	1 174 130	40.8%	3 156 340	110.0%	870 170	125.8%	34.9%
Transfers and grants	208 098	254 148	16 396	6.3%	39 437	19.2%	25 031	9.8%	32 940	13.0%	113 799	44.8%	50 179	85.6%	103.6%
Other expenditure	3 824 671	3 906 623	711 927	18.6%	1 106 680	29.0%	887 352	22.2%	1 124 191	29.0%	3 749 892	96.0%	1 074 378	92.2%	5.6%
Loss on disposal of PPE	-	9	-	-	1 850	-	(7 775)	(227 844.3%)	(123 581)	(12 358 988.3%)	(129 505)	(12 455 972.1%)	4 586	368 720.2%	(2 795.0%)
Surplus/(Deficit)	**564 915**	**684 079**	**1 176 365**		**(776 386)**		**313 612**		**(2 003 187)**		**(1 289 580)**		**(1 137 815)**		
Transfers recognised - capital	2 452 160	2 456 036	167 810	6.1%	750 498	30.6%	476 845	19.4%	801 270	32.6%	2 231 423	90.8%	879 580	99.5%	(8.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3 036 075**	**3 140 115**	**1 344 174**		**(25 888)**		**790 472**		**(1 201 917)**		**941 846**		**(258 235)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3 036 075**	**3 140 115**	**1 344 174**		**(25 888)**		**790 472**		**(1 201 917)**		**941 846**		**(258 235)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3 036 075**	**3 140 115**	**1 344 174**		**(25 888)**		**790 472**		**(1 201 917)**		**941 846**		**(258 235)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3 036 075**	**3 140 115**	**1 344 174**		**(25 888)**		**790 472**		**(1 201 911)**		**941 846**		**(258 728)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Vat Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**3 036 598**	**3 095 153**	**306 187**	**10.0%**	**1 068 767**	**27.7%**	**643 513**	**16.1%**	**1 579 888**	**39.5%**	**3 670 347**	**92.1%**	**1 753 695**	**93.8%**	**(9.9%)**
National Government	2 408 542	2 364 028	197 709	8.2%	730 639	30.3%	488 305	20.4%	814 968	34.0%	2 231 622	93.2%	907 766	97.1%	(10.2%)
Provincial Government	45 551	48 650	378	3%	2 208	5.4%	10 869	22.7%	33 232	69.2%	46 726	97.3%	4 715	31.9%	604.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	4 007	-	-	-	-	-	-	-	127	-	127	-	4 454	99.0%	(97.1%)
Transfers recognised - capital	**2 458 100**	**2 412 678**	**198 087**	**8.1%**	**732 848**	**29.8%**	**499 214**	**20.4%**	**848 328**	**34.7%**	**2 278 476**	**92.3%**	**916 935**	**96.4%**	**(7.4%)**
Borrowing	1 000 000	1 200 000	152 190	15.2%	300 938	30.1%	110 888	9.7%	501 000	41.8%	1 065 016	90.9%	653 660	91.8%	(30.8%)
Internally generated funds	29 000	184 753	0	0%	2 198	8.3%	6 354	3.4%	153 663	81.6%	159 212	86.2%	129 551	77.7%	20.0%
Public contributions and donations	169 437	169 437	25 904	15.4%	28 222	16.8%	21 058	12.5%	79 897	47.4%	155 082	92.1%	29 065	84.3%	174.9%
Capital Expenditure Standard Classification	**3 036 598**	**3 095 153**	**306 187**	**10.0%**	**1 068 767**	**27.7%**	**643 513**	**16.1%**	**1 579 888**	**39.5%**	**3 670 347**	**92.1%**	**1 753 695**	**93.8%**	**(9.9%)**
Governance and Administration	184 484	184 446	76 116	19.7%	76 778	18.7%	46 758	11.9%	148 706	38.1%	347 648	94.1%	170 907	98.4%	4.9%
Executive & Council	112 001	84 236	0	-	22 646	20.0%	26 308	31.2%	33 231	39.8%	79 955	93.9%	41 943	97.8%	(27.9%)
Budget & Treasury Office	30 000	30 000	-	-	16 388	54.6%	-	-	3 440	12.1%	20 828	69.4%	-	-	(100.0%)
Corporate Services	238 883	360 860	73 113	31.0%	32 341	13.6%	22 422	8.6%	112 947	43.3%	240 703	93.0%	80 558	94.2%	28.1%
Community and Public Safety	649 168	681 567	14 975	1.7%	171 416	13.3%	141 760	16.1%	231 447	41.9%	1 484 456	149.1%	170 845	97.1%	(31.9%)
Community & Social Services	34 000	39 160	-	-	4 314	12.2%	6 770	17.2%	20 341	51.9%	31 425	80.7%	30 224	126.5%	(48.2%)
Sport And Recreation	136 005	136 612	537	4%	10 160	7.5%	24 482	17.9%	53 532	49.8%	90 780	66.2%	60 925	78.3%	(17.9%)
Public Safety	74 000	19 000	1 121	2.0%	1 277	8.6%	1 665	11.8%	10 539	55.7%	14 601	92.4%	13 466	88.7%	(22.1%)
Housing	404 163	486 795	12 316	3.0%	155 665	38.5%	108 843	29.3%	147 035	31.4%	1 347 859	122.9%	66 230	92.3%	(20.8%)
Health	1 000	0	1 000	99.9%	0	43.0%	0	43.0%	0	43.0%	1 000	-	0	0.0%	127.7%
Economic and Environmental Services	**1 554 695**	**1 593 331**	**132 296**	**8.5%**	**422 584**	**27.2%**	**291 378**	**13.4%**	**393 528**	**25.2%**	**1 951 191**	**76.6%**	**392 249**	**95.0%**	**0.3%**
Planning and Development	76 835	48 662	-	-	-	-	-	-	24 766	50.7%	24 766	50.7%	665	98.7%	4454.8%
Road Transport	1 472 086	1 451 431	133 284	9.0%	423 584	28.8%	291 378	13.9%	368 391	25.2%	1 124 645	77.5%	391 596	96.5%	(6.4%)
Environmental Protection	3 800	3 800	-	-	-	-	-	-	2 347	78.2%	2 347	78.2%	393	97.5%	701.5%
Trading Services	**969 598**	**1 119 470**	**142 886**	**14.7%**	**396 918**	**41.1%**	**140 893**	**12.6%**	**419 788**	**36.7%**	**1 093 315**	**97.8%**	**444 366**	**91.3%**	**(7.8%)**
Electricity	467 000	444 602	56 058	12.0%	126 438	28.6%	66 016	14.8%	181 252	40.7%	429 844	96.8%	186 949	89.4%	(16.7%)
Water	169 928	163 287	16 216	10.8%	46 446	31.0%	12 393	13.0%	22 486	21.7%	97 526	94.2%	63 794	84.3%	46.8%)
Waste Water Management	262 671	533 246	63 333	16.5%	215 341	65.6%	61 664	11.2%	203 656	37.1%	547 811	89.6%	160 566	97.5%	13.2%
Waste Management	17 000	17 500	4 796	26.3%	7 678	45.2%	2 821	15.4%	1 995	11.2%	16 994	100.0%	8 057	82.7%	(77.8%)
Other	**10 000**	**35 000**	**394**	**3.9%**	**3 333**	**33.3%**	**725**	**2.1%**	**25 526**	**72.9%**	**29 978**	**85.7%**	**4 201**	**88.3%**	**507.7%**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**26 897 694**	**29 189 571**	**7 358 888**	**27.4%**	**7 396 127**	**27.5%**	**7 588 182**	**26.0%**	**5 862 024**	**19.9%**	**28 145 212**	**96.4%**	**6 669 887**	**101.4%**	**(12.0%)**
Property rates, penalties and collection charges	4 817 478	5 132 043	1 287 294	26.7%	1 302 337	27.0%	1 299 010	25.3%	1 428 655	27.8%	5 316 306	103.6%	1 269 248	104.6%	12.6%
Service charges	14 988 768	15 749 858	3 969 209	26.5%	3 760 916	25.1%	3 442 110	21.9%	3 599 606	22.7%	14 995 163	93.2%	3 579 038	100.2%	2%
Other revenue	1 170 201	1 676 622	262 707	22.5%	260 558	22.3%	338 027	19.5%	302 927	18.9%	1 210 467	70.5%	422 646	97.3%	(19.5%)
Government - operating	3 664 837	3 938 237	1 403 379	38.3%	1 066 346	29.1%	1 092 261	28.7%	306 672	8.1%	3 902 662	102.5%	264 259	100.3%	8.6%
Government - capital	1 962 801	2 668 031	110 199	5.6%	810 768	41.3%	1 103 124	59.0%	0	0.0%	2 024 091	75.9%	1 359 696	100.0%	(100.0%)
Interest	522 941	164 638	326 070	62.4%	172 936	33.1%	113 336	68.9%	127 460	77.4%	739 804	449.4%	112 103	173.3%	13.7%
Dividends															
Payments	**(23 196 878)**	**(24 463 154)**	**(8 043 974)**	**34.7%**	**(6 236 626)**	**26.9%**	**(5 963 239)**	**24.1%**	**(4 889 953)**	**19.9%**	**(25 034 184)**	**102.3%**	**(5 113 736)**	**103.5%**	**(4.4%)**
Suppliers and employees	(21 907 220)	(23 186 859)	(7 777 927)	35.5%	(5 889 201)	26.9%	(5 707 378)	24.6%	(4 438 627)	19.1%	(23 811 141)	102.6%	(4 715 240)	103.3%	(5.9%)

Finance charges	(1 329 694)	(1 040 146)	(249 547)	24.2%	(277 389)	26.6%	(170 423)	16.4%	(411 385)	39.6%	(1 109 044)	106.6%	(382 214)	103.3%	7.6%
Transfers and grants	(324 286)	(254 148)	(70 138)	27.6%	(39 437)	15.5%	(25 023)	9.8%	(32 940)	13.0%	(112 709)	44.3%	(32 179)	85.2%	103.8%
Net Cash from/(used) Operating Activities	**2 791 015**	**4 086 287**	**(685 095)**	**(16.8%)**	**1 158 169**	**32.2%**	**1 684 932**	**23.9%**	**921 071**	**13.6%**	**3 111 028**	**66.2%**	**1 356 161**	**91.4%**	**(60.8%)**
Cash Flow from Investing Activities															
Receipts	**104 598**	**34 728**	**698 258**	**667.8%**	**(157 554)**	**(150.7%)**	**266 123**	**823.9%**	**(322 929)**	**(929.9%)**	**503 897**	**1 451.0%**	**(1 191 842)**	**3 067.6%**	**(72.7%)**
Proceeds on disposal of PPE	-	-	18 915	-	23 619	-	55 982	-	414 165	-	512 681	-	86 113	-	330.9%
Decrease in non-current debtors	-	-	620 622	-	(536 137)	-	66 725	-	(539 681)	-	191 210	-	(610 501)	-	(71.9%)
Decrease in other non-current receivables	48 633	-	72 243	150.8%	60 822	(123)%	228 647	-	(520 338)	-	(160 535)	-	(545 756)	(1 467.9%)	(4.7%)
Decrease in/increase in non-current investments	55 597	34 728	(14 522)	(33.9%)	(6 860)	(12.8%)	66 232	197.9%	11 723	33.8%	55 468	199.8%	78 771	(260.2%)	(85.1%)
Payments	**(3 783 398)**	**(3 906 934)**	**(388 187)**	**10.2%**	**(1 668 767)**	**28.2%**	**(643 513)**	**16.5%**	**(1 579 668)**	**49.4%**	**(3 878 347)**	**94.1%**	**(1 753 695)**	**96.4%**	**(9.9%)**
Capital assets	(3 783 398)	(3 906 934)	(388 187)	10.2%	(1 668 767)	28.2%	(643 513)	16.5%	(1 579 668)	49.4%	(3 878 347)	94.1%	(1 753 695)	96.4%	(9.9%)
Net Cash from/(used) Investing Activities	**(3 678 800)**	**(3 872 205)**	**310 071**	**(8.0%)**	**(1 826 321)**	**30.9%**	**(377 390)**	**9.2%**	**(1 902 598)**	**49.1%**	**(3 374 450)**	**82.0%**	**(2 953 537)**	**184.7%**	**(80.2%)**
Cash Flow from Financing Activities															
Receipts	**1 208 565**	**1 207 223**	**599 574**	**49.6%**	**3 462 418**	**286.9%**	**1 852 493**	**153.4%**	**3 155 968**	**261.3%**	**9 669 458**	**751.3%**	**2 746 598**	**645.0%**	**14.9%**
Short-term loans	-	-	360 000	-	3 780 000	-	1 680 000	-	1 800 000	-	7 860 000	-	1 080 000	-	66.7%
Borrowings long term/debentures	1 200 000	1 200 000	200 000	27.0%	(330 000)	(27.5%)	(5 654)	(.4%)	1 200 001	100.0%	1 194 947	99.6%	1 500 000	100.0%	(20.0%)
Increase (decrease) in consumer deposits	8 565	7 223	4 574	32.4%	7 418	86.6%	7 654	103.2%	5 968	70.1%	24 612	339.2%	(3 404)	(161.8%)	(242.2%)
Payments	**(1 565 749)**	**(1 564 731)**	**(779 034)**	**49.9%**	**(1 378 134)**	**104.7%**	**(1 710 639)**	**467.4%**	**(1 135 547)**	**198.9%**	**(5 421 777)**	**1 414.9%**	**(1 410 568)**	**1 654.1%**	**10.1%**
Repayment of borrowings	(565 749)	(564 731)	(779 034)	49.9%	(1 378 134)	104.7%	(1 710 639)	467.4%	(1 135 547)	198.9%	(5 421 777)	1 414.9%	(1 410 568)	1 654.1%	10.1%
Net Cash from/(used) Financing Activities	**646 215**	**610 494**	**320 550**	**49.5%**	**186 152**	**29.7%**	**(666 626)**	**(148.5%)**	**1 026 126**	**164.1%**	**626 231**	**102.6%**	**1 305 240**	**96.8%**	**(22.7%)**
Net Increase/(Decrease) in cash held	**670 424**	**1 434 676**	**(52 474)**	**(7.8%)**	**148 991**	**22.4%**	**420 935**	**29.3%**	**44 368**	**3.1%**	**362 810**	**39.2%**	**(31 136)**	**(48.0%)**	**(190.8%)**
Cash/cash equivalents at the year begin:	1 203 474	578 120	805 018	69.5%	549 040	45.6%	588 036	133.7%	1 118 841	193.5%	665 918	183.6%	734 821	161.4%	53.6%
Cash/cash equivalents at the year end:	**1 873 899**	**2 012 796**	**548 960**	**26.2%**	**698 998**	**57.3%**	**1 118 940**	**53.6%**	**1 163 208**	**57.8%**	**1 163 208**	**57.8%**	**667 814**	**33.3%**	**74.2%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	271 805	20.6%	61 693	3.9%	40 716	2.6%	1 162 874	71.0%	1 642 088	21.6%	134 644	8.2%	-	-
Receivables from Exchange Transactions	260 594	20.7%	14 292	1.4%	16 457	1.6%	969 169	67.4%	979 551	12.9%	58 633	6.0%	-	-
Receivables from Non-exchange Transactions - Proper	466 819	24.1%	38 307	2.6%	41 668	2.2%	1 471 696	71.1%	2 069 632	27.2%	57 663	2.8%	-	-
Receivables from Exchange Transactions - Waste Wat	69 096	26.3%	5 052	1.9%	5 338	2.0%	181 281	69.8%	260 727	3.4%	31 869	12.2%	-	-
Receivables from Exchange Transactions - Waste Ma	101 371	21.9%	11 392	2.5%	11 602	2.5%	337 776	72.7%	462 142	6.1%	31 353	6.8%	-	-
Receivables from Exchange Transactions - Property R	10 694	4.4%	1 212	.5%	1 136	.4%	217 552	94.5%	230 673	3.0%	202	.1%	-	-
Interest on Arrear Debtor Accounts	97 985	7.9%	26 532	2.0%	30 410	2.4%	1 088 190	87.5%	1 244 834	16.5%	30 795	2.5%	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	47 381	12.1%	5 098	4%	1 482	.3%	329 980	83.0%	717 737	9.4%	198 961	15.2%	-	-
Total By Income Source	**1 526 995**	**20.0%**	**186 001**	**2.4%**	**148 309**	**1.9%**	**5 755 599**	**75.6%**	**7 616 931**	**100.0%**	**463 641**	**6.1%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	332 896	20.2%	40 746	2.5%	39 226	1.5%	1 418 338	71.0%	1 998 416	26.2%	39 683	2.0%	-	-
Households	834 248	19.4%	80 682	2.2%	90 631	2.1%	3 378 588	76.8%	4 396 443	57.8%	286 243	6.8%	-	-
Other	359 852	15.4%	42 587	2.6%	27 766	2.2%	958 673	78.7%	1 227 882	16.1%	134 666	10.0%	-	-
Total By Customer Group	**1 526 995**	**20.0%**	**186 001**	**2.4%**	**148 309**	**1.9%**	**5 755 599**	**75.6%**	**7 616 931**	**100.0%**	**463 641**	**6.1%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 056 730	100.0%	-	-	-	-	-	-	1 056 730	19.6%
Bulk Water	178 146	100.0%	-	-	-	-	-	-	178 146	3.3%
PAYE deductions	91 080	100.0%	-	-	-	-	-	-	91 080	1.7%
VAT (output less input)	666 873	100.0%	-	-	-	-	-	-	666 873	(1.7%)
Pensions / Retirement	97 311	100.0%	-	-	-	-	-	-	97 311	1.2%
Loan repayments	1 043 900	100.0%	-	-	-	-	-	-	1 043 900	19.6%
Trade Creditors	3 560 644	100.0%	-	-	-	-	-	-	3 560 644	37.7%
Auditor-General	1 084	100.0%	-	-	-	-	-	-	1 084	-
Other	1 647 810	100.0%	-	-	-	-	-	-	1 647 810	20.2%
Total	**8 124 642**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**8 124 642**	**100.0%**

Contact Details

Municipal Manager	Mr Jason Ngqakeni	012 358 4500/4560
Financial Manager	Mr Vivian Bande (acting)	012 358 4161

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: EMFULENI (GT421)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**5 354 633**	**5 263 794**	**1 481 368**	**27.7%**	**1 068 659**	**20.0%**	**1 382 291**	**24.7%**	**1 085 233**	**20.6%**	**4 937 491**	**93.8%**	**1 148 028**	**100.6%**	**(5.5%)**
Property rates	605 555	605 555	149 301	24.7%	149 646	24.7%	152 483	24.9%	149 990	24.8%	596 394	98.9%	220 345	116.3%	(32.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 038 462	1 960 238	594 253	29.2%	426 105	20.9%	399 909	19.9%	430 870	22.0%	1 850 238	93.2%	302 294	86.8%	23.4%
Service charges - water revenue	1 074 201	1 074 311	317 847	29.6%	222 366	20.6%	268 667	24.7%	252 466	23.5%	1 059 330	98.6%	419 833	120.2%	(39.7%)
Service charges - sanitation revenue	400 469	400 617	89 008	22.2%	(56 666)	(8.8%)	208 901	52.1%	82 344	20.6%	344 578	86.0%	11 400	112.8%	619.2%
Service charges - refuse revenue	190 978	204 177	48 771	25.5%	46 210	23.1%	95 237	29.6%	69 451	34.7%	199 668	97.8%	67 334	118.5%	(53.0%)
Service charges - other	43 624	91 838	1 474	3.4%	1 337	3.1%	4 446	4.8%	1 380	1.5%	8 640	9.4%	674	23.4%	42.3%
Rental of facilities and equipment	15 021	15 021	2 461	16.7%	2 165	14.4%	2 237	20.7%	2 267	20.5%	12 934	76.8%	1 079	44.7%	103.1%
Interest earned - external investments	91	11 799	973	1 062.6%	2 551	2 797.0%	1 822	15.4%	3 062	26.0%	8 407	71.2%	1 077	71.8%	184.3%
Interest earned - outstanding debtors	24 972	13 242	8 338	33.4%	8 566	34.4%	9 646	72.8%	10 266	77.5%	37 760	284.6%	2 747	119.1%	274.0%
Dividends received	5	5	-	-	1	17.2%	-	-	-	-	5	97.2%	-	60.6%	-
Fines	170 321	170 321	3 278	1.9%	3 140	1.8%	58 122	33.8%	63 738	38.6%	128 278	75.3%	37 442	400.4%	14.4%
Licences and permits	14	14	32	232.8%	22	163.2%	17	123.3%	28	203.2%	99	722.5%	1	60.8%	2 628.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	668 709	638 686	208 372	38.8%	227 650	34.0%	152 335	23.3%	15 222	2.3%	654 659	99.4%	11 034	97.7%	32.0%
Other own revenue	112 306	31 798	7 319	6.4%	6 390	5.0%	5 848	19.4%	17 166	54.1%	36 663	115.2%	1 626	12.7%	1 037.4%
Gains on disposal of PPE	2 966	2 966	66	2.2%	2 346	79.4%	(1 258)	(41.9%)	(1 109)	(36.7%)	-	-	-	-	(100.0%)
Operating Expenditure	**5 222 359**	**5 442 624**	**893 659**	**17.1%**	**1 185 998**	**22.7%**	**1 364 311**	**24.6%**	**984 308**	**18.1%**	**4 368 266**	**80.3%**	**1 459 414**	**95.7%**	**(32.7%)**
Employee related costs	958 467	888 260	227 551	23.8%	227 202	23.8%	231 122	26.0%	220 570	24.8%	906 886	102.1%	216 402	93.8%	1.9%
Remuneration of councillors	47 350	47 350	11 296	23.8%	11 322	23.8%	12 853	27.1%	11 584	24.5%	47 513	99.4%	13 634	99.1%	(11.2%)
Debt impairment	772 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	364 441	346 479	-	-	111 222	30.5%	286 310	85.5%	(407 533)	(117.6%)	-	-	169 218	210.8%	(673.1%)
Finance charges	1 609	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	2 173 070	2 049 660	463 784	22.7%	511 340	23.5%	458 257	22.2%	708 749	34.6%	2 168 131	105.8%	600 042	101.4%	8.2%
Other Materials	26 378	200 686	7 494	21.1%	9 227	26.2%	10 334	5.1%	41 602	20.9%	68 657	34.2%	13 614	604.1%	205.6%
Contracted services	160 508	149 248	796	0%	152 448	79.6%	37 163	38.2%	33 539	21.9%	152 934	125.2%	167 494	168.1%	(80.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	698 707	1 760 446	152 459	21.9%	210 117	30.0%	241 322	13.7%	376 040	21.4%	982 093	55.8%	279 091	97.8%	34.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**132 294**	**(178 830)**	**587 649**		**(117 339)**		**(2 020)**		**100 925**		**569 225**		**(382 375)**		
Transfers recognised - capital	401 287	246 456	3 148	0%	79 832	19.9%	22 020	9.1%	109 022	44.2%	210 124	85.2%	39 629	43.3%	175.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**533 581**	**67 626**	**590 797**		**(42 497)**		**20 532**		**210 527**		**779 359**		**(342 745)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**533 581**	**67 626**	**590 797**		**(42 497)**		**20 532**		**210 527**		**779 359**		**(342 745)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**533 581**	**67 626**	**590 797**		**(42 497)**		**20 532**		**210 527**		**779 359**		**(342 745)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**533 581**	**67 626**	**590 797**		**(42 497)**		**20 532**		**210 527**		**779 359**		**(342 745)**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**533 581**	**335 641**	**54 900**	**10.3%**	**50 035**	**9.4%**	**20 913**	**6.2%**	**109 275**	**32.5%**	**235 124**	**70.0%**	**84 557**	**47.3%**	**29.2%**
National Government	350 916	223 310	37 010	8.8%	32 463	9.3%	14 517	6.5%	73 516	33.8%	153 506	68.7%	50 235	47.7%	50.3%
Provincial Government	42 671	53 143	6 503	14.9%	7 402	17.2%	4 902	9.2%	21 398	40.3%	40 287	75.8%	8 346	47.0%	156.4%
District Municipality	7 000	4 113	-	-	-	-	23	6%	18	4%	44	1.1%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**491 587**	**280 568**	**37 513**	**9.3%**	**39 936**	**8.9%**	**19 447**	**6.9%**	**96 930**	**34.5%**	**193 847**	**69.1%**	**58 781**	**46.1%**	**64.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	132 294	55 273	17 386	13.1%	10 078	7.6%	1 466	2.7%	12 345	22.3%	41 277	74.7%	25 777	50.3%	(52.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**533 581**	**335 641**	**54 900**	**10.3%**	**50 035**	**9.4%**	**20 913**	**6.2%**	**109 275**	**32.5%**	**235 124**	**70.0%**	**84 557**	**47.3%**	**29.2%**
Governance and Administration	**8 168**	**8 168**	**14**	**0%**	**809**	**9.9%**	**52**	**0%**	**4 144**	**50.7%**	**5 018**	**61.4%**	**4 108**	**41.9%**	**1 11.4%**
Executive & Council	-	3 000	20	-	288	-	-	-	3 922	78.4%	4 231	84.6%	-	-	(100.0%)
Budget & Treasury Office	8 020	3 020	19	0%	514	6.0%	52	1.0%	1 397	39.9%	1 979	56.0%	1 120	42.7%	23.1%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	(16)	-	(100.0%)
Community and Public Safety	**74 797**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	22 023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 043	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	24 921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**130 297**	**327 341**	**56 885**	**43.1%**	**49 232**	**37.8%**	**20 861**	**6.4%**	**103 958**	**31.8%**	**228 914**	**69.9%**	**83 441**	**173.0%**	**24.6%**
Planning and Development	11 505	327 341	54 885	477.1%	49 232	428.1%	20 861	6.4%	103 958	31.8%	228 914	69.9%	83 441	1 860.9%	24.6%
Road Transport	118 827	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**323 242**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(3)**	**-**	**(100.0%)**
Electricity	74 400	-	-	-	-	-	-	-	-	-	-	-	(3)	7%	(100.0%)
Water	49 900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	191 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 867	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**4 872 066**	**4 453 848**	**1 320 147**	**27.1%**	**1 108 097**	**22.7%**	**1 129 339**	**25.4%**	**846 097**	**19.0%**	**4 403 680**	**98.9%**	**824 027**	**94.9%**	**2.7%**
Property rates, penalties and collection charges	537 637	477 950	115 356	22.7%	124 228	24.5%	125 282	26.2%	113 177	23.7%	478 038	100.0%	118 444	81.2%	(4.5%)
Service charges	3 194 213	2 902 511	699 372	26.8%	597 345	19.2%	599 558	17.8%	561 766	19.4%	2 458 043	84.7%	574 463	92.8%	(2.2%)
Other revenue	162 423	164 632	19 204	11.8%	170 682	105.1%	226 612	139.2%	108 524	66.0%	574 023	348.6%	34 215	200.8%	302.5%
Government - operating	682 427	671 229	253 371	36.1%	166 864	24.4%	152 232	22.9%			596 467	88.9%	61 423	93.8%	(100.0%)
Government - capital	292 127	301 327	132 362	45.3%	19 847	6.8%	102 222	33.9%			254 431	84.4%	54 483	93.8%	(100.0%)
Interest	51 804	29 594	13 182	25.4%	12 642	24.4%	11 398	43.4%	13 151	52.3%	40 377	173.0%	10 603	123.7%	23.9%
Dividends	5	5			1	27.2%					1	27.2%			
Payments	**(4 645 803)**	**(4 142 518)**	**(1 386 648)**	**34.3%**	**(1 206 686)**	**29.8%**	**(1 161 513)**	**28.6%**	**(834 595)**	**20.2%**	**(4 589 446)**	**110.8%**	**(650 932)**	**107.7%**	**(1.7%)**
Suppliers and employees	(4 642 027)	(3 979 450)	(1 369 647)	34.3%	(1 204 026)	29.8%	(930 877)	43.5%	(718 359)	34.2%	(4 244 910)	284.1%	(650 025)	107.8%	(10.5%)

Finance charges	(1 878)	(1 454 173)	(1)	1%	(2 060)	110.0%	(226 437)	15.5%	(118 310)	8.1%	(346 810)	23.8%	(874)	68.3%	12 040.5%
Transfers and grants	-	609 823	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**626 151**	**311 332**	**(66 591)**	**(8.6%)**	**(57 892)**	**(11.8%)**	**(32 174)**	**(10.3%)**	**9 502**	**3.1%**	**(187 166)**	**(60.1%)**	**(26 667)**	**(31.8%)**	**(123.2%)**
Cash Flow from Investing Activities															
Receipts	**2 998**	**2 998**	**76 243**	**2 544.9%**	**151 771**	**5 066.6%**	**84 924**	**2 834.7%**	**66 339**	**2 214.4%**	**379 277**	**12 660.1%**	**65 648**	**26 963.4%**	**1.1%**
Proceeds on disposal of PPE	2 998	2 998	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	4 738	-	(100.0%)
Decrease (increase) in non-current investments	-	-	76 243	-	151 771	-	84 924	-	66 339	-	379 277	-	60 909	-	8.9%
Payments	**(533 891)**	**(333 645)**	**(100 836)**	**18.9%**	**(47 549)**	**8.9%**	**(32 918)**	**6.8%**	**(46 248)**	**13.9%**	**(217 451)**	**64.7%**	**(33 717)**	**42.3%**	**37.2%**
Capital assets	(533 891)	(333 645)	(100 836)	18.9%	(47 549)	8.9%	(32 918)	6.8%	(46 248)	13.9%	(217 451)	64.7%	(33 717)	42.3%	37.2%
Net Cash from/(used) Investing Activities	**(530 893)**	**(330 647)**	**(24 593)**	**4.6%**	**104 222**	**(19.6%)**	**52 006**	**(16.7%)**	**20 094**	**(6.4%)**	**161 826**	**(48.6%)**	**31 931**	**(31.2%)**	**(37.1%)**
Cash Flow from Financing Activities															
Receipts	**90 000**	**150 000**	**100 000**	**111.1%**	**144 500**	**160.6%**	**(673)**	**(.4%)**	**-**	**-**	**243 827**	**162.8%**	**42 000**	**-**	**(100.0%)**
Short term loans	90 000	150 000	100 000	111.1%	144 500	160.6%	(673)	(.4%)	-	-	243 827	162.8%	42 000	-	(100.0%)
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(90 000)**	**(150 000)**	**(5 378)**	**5.9%**	**(147 617)**	**377.4%**	**(5 511)**	**3.5%**	**-**	**-**	**(154 533)**	**103.2%**	**(51 647)**	**144.7%**	**(100.0%)**
Repayment of borrowing	(90 000)	(150 000)	(5 378)	5.9%	(147 617)	377.4%	(5 511)	3.5%	-	-	(154 533)	103.2%	(51 647)	144.7%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**94 622**	**-**	**(103 133)**	**-**	**(6 184)**	**-**	**-**	**-**	**(10 695)**	**-**	**(51 647)**	**24.8%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**297 278**	**(21 513)**	**5 525**	**1.0%**	**(96 802)**	**(32.8%)**	**25 928**	**(120.5%)**	**29 595**	**(137.6%)**	**(35 534)**	**165.2%**	**(46 694)**	**3.8%**	**(163.4%)**
Cash/cash equivalents at the year begin:	1 021 928	123 560	36 239	(39.6%)	61 756	(34.6%)	60 133	(44.3%)	(39 189)	(33.5%)	36 239	29.2%	82 933	35.4%	(132.2%)
Cash/cash equivalents at the year end:	**174 175**	**102 048**	**41 764**	**23.7%**	**(35 125)**	**(21.3%)**	**(39 195)**	**(68.9%)**	**408**	**.4%**	**656**	**.4%**	**36 234**	**(29.9%)**	**(99.8%)**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	161 922	4.3%	87 931	2.3%	87 440	2.2%	3 342 296	91.2%	3 679 590	46.1%	-	-	-	-
Trade and Other Receivables from Exchange Transac	72 498	16.0%	21 272	5.3%	11 840	2.9%	296 300	73.7%	401 920	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	40 503	9.8%	16 146	3.9%	13 211	3.2%	343 016	83.1%	412 937	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	20 014	3.1%	14 981	1.9%	12 671	1.7%	759 652	93.3%	813 318	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	12 353	2.4%	8 916	1.7%	8 373	1.6%	486 400	94.2%	516 042	9.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 106	2.4%	6 287	1.2%	6 431	1.2%	508 726	95.1%	534 550	10.1%	-	-	-	-
Total By Income Source	**274 195**	**5.2%**	**131 432**	**2.5%**	**111 374**	**2.1%**	**4 722 571**	**90.1%**	**5 239 531**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	17 894	0.9%	12 398	4.1%	10 952	3.7%	258 559	88.3%	299 803	5.7%	-	-	-	-
Commercial	58 319	21.0%	23 845	8.6%	14 594	5.3%	207 410	69.8%	411 824	7.9%	-	-	-	-
Households	182 274	3.9%	82 778	1.7%	84 806	1.8%	4 376 638	92.3%	4 618 824	84.2%	-	-	-	-
Other	8 218	7.5%	5 738	2.1%	1 422	1.3%	96 034	88.1%	109 082	2.1%	-	-	-	-
Total By Customer Group	**274 195**	**5.2%**	**131 432**	**2.5%**	**111 374**	**2.1%**	**4 722 571**	**90.1%**	**5 239 531**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	323 402	100.0%	-	-	-	-	-	-	323 402	39.2%
Bulk Water	57 227	100.0%	-	-	-	-	-	-	57 227	6.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	595 991	69.4%	22 389	2.6%	47 437	5.5%	190 494	22.2%	855 741	69.2%
Total	**976 140**	**79.0%**	**22 389**	**1.8%**	**47 437**	**3.8%**	**190 494**	**15.4%**	**1 236 369**	**100.0%**

Contact Details

Municipal Manager	Mr Yunus Chamda	018 650 5102
Financial Manager	Mr Pandelani Mathivha (acting)	018 650 5439

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MIDVAAL (GT422)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	YeI Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**876 697**	**827 105**	**211 754**	**24.1%**	**209 708**	**23.9%**	**187 684**	**22.7%**	**185 959**	**22.5%**	**795 406**	**96.2%**	**110 128**	**85.3%**	**68.9%**
Property rates	140 986	144 038	36 911	26.3%	35 994	24.6%	37 016	25.7%	36 542	25.4%	146 316	101.6%	22 757	93.3%	60.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	312 006	280 233	74 339	23.8%	67 714	21.7%	60 601	23.9%	74 102	26.2%	281 168	99.9%	27 543	84.1%	97.4%
Service charges - water revenue	171 366	150 730	33 140	20.0%	41 424	24.2%	28 024	23.0%	37 668	25.0%	132 763	101.4%	23 756	69.8%	58.4%
Service charges - sanitation revenue	35 535	34 140	8 797	24.7%	8 271	23.3%	8 693	25.5%	8 570	25.1%	34 331	100.6%	8 098	92.3%	64.6%
Service charges - refuse revenue	33 476	30 492	7 748	23.1%	7 470	22.3%	7 417	24.4%	7 560	24.8%	30 195	99.0%	4 134	87.9%	82.8%
Service charges - other	-	24	-	-	99	-	439	-	527	-	1 066	-	-	-	(100.0%)
Rental of facilities and equipment	1 454	-	-	-	-	-	-	-	-	-	-	-	192	82.2%	(100.0%)
Interest earned - external investments	4 000	11 900	3 358	84.0%	3 445	86.0%	844	7.1%	7 481	62.9%	15 128	127.2%	1 181	158.9%	531.7%
Interest earned - outstanding debtors	6 000	-	-	-	-	-	2 732	-	1 024	-	3 756	-	1 716	134.2%	493.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	53 207	53 207	2 333	4.8%	2 629	5.2%	2 022	4.0%	2 682	5.2%	9 664	19.1%	1 774	18.8%	48.7%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	66 666	67 602	24 979	39.3%	26 153	39.2%	19 752	22.5%	2 125	2.4%	83 009	94.8%	1 463	94.4%	45.2%
Other own revenue	26 338	34 649	8 194	26.8%	16 610	54.8%	5 860	16.7%	7 830	22.5%	37 994	109.6%	9 797	96.4%	21.9%
Gains on disposal of PPE	153	-	-	-	-	-	-	-	82	-	82	-	-	-	(100.0%)
Operating Expenditure	**991 697**	**927 121**	**222 166**	**22.4%**	**209 708**	**21.1%**	**162 879**	**17.6%**	**259 029**	**27.9%**	**853 780**	**91.1%**	**143 344**	**85.3%**	**80.7%**
Employee related costs	218 912	204 672	49 286	22.1%	49 802	22.8%	50 113	24.5%	53 634	26.2%	202 835	99.7%	27 893	83.2%	93.2%
Remuneration of councillors	9 830	9 830	2 301	23.4%	2 266	23.0%	2 627	27.2%	2 467	25.0%	9 661	99.7%	1 870	91.4%	28.7%
Debt impairment	80 368	80 133	21 340	25.9%	21 340	25.0%	17 410	21.7%	20 031	25.0%	80 133	100.0%	16 177	100.0%	23.8%
Depreciation and asset impairment	164 868	164 868	38 217	25.0%	16 911	12.1%	-	-	49 820	32.3%	102 947	70.4%	20 920	100.0%	42.2%
Finance charges	16 489	17 989	331	1.8%	8 438	49.8%	486	2.7%	8 133	45.2%	17 388	96.6%	554	50.8%	3 166.8%
Bulk purchases	329 533	261 290	84 362	25.7%	70 266	21.4%	64 566	29.7%	64 443	24.6%	283 637	112.9%	39 006	85.8%	68.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	53 111	53 470	8 998	16.9%	12 238	22.2%	10 487	19.9%	15 618	28.2%	46 413	83.7%	9 613	79.8%	59.2%
Transfers and grants	7 169	24 232	-	-	-	-	-	-	7 116	27.1%	7 116	27.1%	623	48.1%	1 043.0%
Other expenditure	124 987	146 644	21 246	17.1%	26 271	21.2%	17 188	11.7%	49 816	27.7%	102 232	71.7%	10 020	71.2%	169.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(112 000)**	**(100 016)**	**(10 412)**		**2**		**25 196**		**(73 069)**		**(58 374)**		**(33 224)**		
Transfers recognised - capital	50 000	39 859	14 118	27.9%	8 460	16.7%	16 925	42.8%	23 210	64.7%	64 808	164.6%	-	63.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(40 157)	-	-	-	-	(218)	0.4%	(2 207)	22.9%	(2 606)	26.0%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**(62 000)**	**(80 628)**	**3 706**		**8 462**		**41 908**		**(52 072)**		**3 796**		**(33 224)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(62 000)**	**(80 628)**	**3 706**		**8 462**		**41 908**		**(52 072)**		**3 796**		**(33 224)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(62 000)**	**(80 628)**	**3 706**		**8 462**		**41 908**		**(52 072)**		**3 796**		**(33 224)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(62 000)**	**(80 628)**	**3 706**		**8 462**		**41 908**		**(52 072)**		**3 796**		**(33 224)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	YeI Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**91 790**	**92 569**	**7 091**	**7.7%**	**14 723**	**16.0%**	**16 212**	**17.5%**	**42 077**	**45.5%**	**80 104**	**86.5%**	**23 474**	**89.8%**	**79.3%**
National Government	33 563	33 563	5 244	15.6%	5 010	14.9%	7 568	22.5%	14 598	43.5%	32 417	96.6%	10 599	98.3%	37.7%
Provincial Government	3 600	2 859	-	-	200	5.7%	353	12.4%	838	29.3%	1 390	48.6%	606	64.5%	(100.0%)
District Municipality	-	300	-	-	-	-	123	37.4%	195	58.5%	324	93.9%	-	-	(100.0%)
Other transfers and grants	-	2 910	-	-	-	-	-	-	1	0.0%	1	0.0%	-	-	(100.0%)
Transfers recognised - capital	**37 163**	**39 632**	**5 244**	**14.1%**	**5 210**	**14.0%**	**8 044**	**20.3%**	**15 632**	**39.5%**	**34 130**	**86.1%**	**11 205**	**96.8%**	**39.5%**
Borrowing	35 000	29 159	524	1.5%	7 000	20.0%	7 500	25.7%	12 000	41.2%	27 024	92.7%	2 434	92.4%	392.9%
Internally generated funds	5 395	11 257	1 297	24.0%	956	17.8%	815	7.2%	3 542	31.5%	6 630	58.9%	8 507	79.8%	(58.4%)
Public contributions and donations	13 247	10 719	26	0%	634	4.7%	47	4%	10 838	101.1%	11 554	107.8%	3 288	74.7%	228.7%
Capital Expenditure Standard Classification	**91 790**	**92 569**	**7 091**	**7.7%**	**14 723**	**16.0%**	**16 212**	**17.5%**	**42 077**	**45.5%**	**80 104**	**86.5%**	**23 474**	**89.8%**	**79.3%**
Governance and Administration	**4 488**	**4 668**	**94**	**2.1%**	**676**	**15.1%**	**748**	**16.4%**	**4 169**	**89.3%**	**5 691**	**121.9%**	**829**	**76.1%**	**413.4%**
Executive & Council	-	66	-	-	-	-	-	-	66	82.4%	66	82.4%	227	302.6%	(70.2%)
Budget & Treasury Office	300	300	50	16.8%	238	79.4%	32	13.1%	22	8.6%	271	97.2%	45	93.2%	(23.2%)
Corporate Services	1 193	5 448	43	3.6%	287	24.0%	369	4.9%	1 379	23.5%	1 977	34.4%	622	33.4%	150.7%
Community and Public Safety	**14 417**	**11 813**	**1 178**	**8.1%**	**1 878**	**13.1%**	**1 565**	**15.9%**	**1 744**	**48.1%**	**6 364**	**81.9%**	**3 161**	**81.8%**	**(44.8%)**
Community & Social Services	2 733	3 266	149	5.4%	590	20.6%	413	14.2%	1 465	44.9%	2 667	80.7%	948	91.8%	54.5%
Sport And Recreation	5 826	5 602	996	16.8%	331	5.6%	712	13.8%	1 548	38.8%	3 728	65.6%	596	56.3%	159.5%
Public Safety	3 849	1 006	-	-	746	38.2%	34	3.2%	339	24.5%	1 039	99.4%	548	85.3%	(527.7%)
Housing	1 347	251	34	1.0%	-	-	42	2.2%	2 342	116.5%	2 422	120.5%	398	19.5%	688.8%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**7 443**	**14 633**	**2 040**	**27.4%**	**2 281**	**30.6%**	**4 951**	**33.8%**	**5 363**	**36.6%**	**14 635**	**100.0%**	**4 233**	**98.1%**	**26.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	61	93.7%	(100.0%)
Road Transport	7 443	14 633	2 040	27.4%	2 281	30.6%	4 950	33.8%	5 363	36.6%	14 635	100.0%	4 172	98.2%	28.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**68 238**	**69 653**	**3 780**	**5.5%**	**10 298**	**15.1%**	**9 670**	**16.1%**	**29 565**	**49.3%**	**53 309**	**88.8%**	**16 159**	**87.8%**	**82.9%**
Electricity	22 700	19 756	999	4.4%	564	4.2%	963	6.7%	11 668	71.4%	14 616	89.8%	4 133	77.5%	187.3%
Water	19 010	14 243	532	2.9%	2 693	14.6%	2 581	18.9%	9 222	43.7%	12 143	85.2%	3 645	93.3%	79.5%
Waste Water Management	16 900	23 026	1 632	9.8%	4 662	28.4%	5 666	24.7%	8 484	36.8%	20 443	89.0%	6 108	91.5%	38.9%
Waste Management	7 628	8 627	605	7.9%	1 179	23.6%	459	7.7%	2 990	48.2%	5 446	90.1%	2 333	96.1%	28.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**922 293**	**784 424**	**210 777**	**23.7%**	**206 031**	**22.3%**	**196 359**	**25.0%**	**185 395**	**23.6%**	**806 563**	**102.8%**	**148 746**	**94.7%**	**24.6%**
Property rates, penalties and collection charges	145 886	144 039	36 911	25.3%	35 894	24.6%	37 010	25.7%	36 562	25.4%	146 376	101.6%	33 824	106.3%	8.1%
Service charges	552 366	414 496	119 927	26.1%	106 163	19.6%	108 656	26.7%	110 438	37.8%	443 466	106.7%	88 048	89.1%	17.8%
Other revenue	84 163	80 712	16 592	20.1%	23 661	28.2%	11 052	13.7%	(1 528)	11.8%	53 555	66.4%	12 528	135.8%	(112.2%)
Government - operating	89 663	97 602	34 978	39.0%	26 152	29.2%	19 752	22.9%	2 105	3.4%	83 009	94.8%	2 148	92.4%	(1.1%)
Government - capital	50 215	47 575	2 369	4.7%	11 161	22.2%	9 929	29.8%	7 500	63.9%	30 959	144.4%	4 584	103.5%	(60.6%)
Interest	12 800	10 000	3 130	30.8%	3 440	34.6%	9 970	39.9%	7 332	62.9%	17 932	144.4%	4 584	103.5%	60.0%
Dividends															
Payments	**(729 935)**	**(707 868)**	**(184 380)**	**24.5%**	**(171 619)**	**22.8%**	**(152 868)**	**21.6%**	**(165 754)**	**26.2%**	**(694 621)**	**98.1%**	**(163 333)**	**106.0%**	**13.7%**
Suppliers and employees	(729 268)	(663 050)	(184 029)	25.3%	(163 191)	22.5%	(152 429)	23.0%	(170 540)	25.7%	(670 190)	101.0%	(154 077)	106.8%	10.7%

Finance charges	(19 489)	(17 969)	(331)	1.8%	(9 426)	48.4%	(466)	2.7%	(8 133)	45.2%	(17 366)	96.6%	(9 606)	93.2%	(6.0%)
Transfers and grants	(7 196)	(30 239)	-	-	-	-	-	-	(7 196)	27.1%	(7 196)	27.1%	(429)	48.7%	1 543.5%
Net Cash from/(used) Operating Activities	**170 238**	**70 618**	**34 417**	**20.2%**	**34 412**	**20.2%**	**43 452**	**50.7%**	**(309)**	**(.3%)**	**111 882**	**166.8%**	**(14 659)**	**43.9%**	**(97.3%)**
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities															
Receipts	**(92 242)**	**100**	**-**	**-**	**-**	**-**	**510**	**517.9%**	**3 108**	**3 108.4%**	**3 828**	**3 628.4%**	**5 121**	**85.8%**	**(30.3%)**
Proceeds on disposal of PPE	100	100	-	-	-	-	510	517.9%	3 108	3 108.4%	3 828	3 628.4%	5 121	-	(30.3%)
Decrease in non-current debtors	(92 342)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(91 730)**	**(52 569)**	**(7 091)**	**7.7%**	**(14 722)**	**16.0%**	**(15 258)**	**17.3%**	**(42 077)**	**45.9%**	**(80 999)**	**88.3%**	**(23 474)**	**91.5%**	**79.3%**
Capital assets	(91 730)	(52 569)	(7 091)	7.7%	(14 722)	16.0%	(15 258)	17.3%	(42 077)	45.9%	(80 999)	88.3%	(23 474)	91.5%	79.3%
Net Cash from/(used) Investing Activities	**(183 972)**	**(52 469)**	**(7 091)**	**3.9%**	**(14 722)**	**8.0%**	**(15 696)**	**17.8%**	**(38 969)**	**42.1%**	**(76 473)**	**82.7%**	**(18 352)**	**88.5%**	**112.2%**
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	**1 138**	**-**	**(275)**	**(24.4%)**	**645**	**57.1%**	**(20)**	**-**	**-**	**-**	**343**	**-**	**301**	**128.4%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(432)	-	645	-	(20)	-	-	-	188	-	-	-	-
Increase /decrease in consumer deposits	1 138	-	157	13.9%	-	-	-	-	-	-	157	-	301	128.4%	(100.0%)
Payments	**(9 370)**	**(9 125)**	**(1 414)**	**15.9%**	**(1 519)**	**16.8%**	**751**	**(8.4%)**	**(9 308)**	**104.9%**	**(11 487)**	**129.7%**	**(8 615)**	**98.7%**	**68.9%**
Repayment of borrowings	(9 370)	(9 125)	(1 414)	15.9%	(1 519)	16.8%	751	(8.4%)	(9 308)	104.9%	(11 487)	129.7%	(8 615)	98.7%	68.9%
Net Cash from/(used) Financing Activities	**(8 232)**	**(9 125)**	**(1 689)**	**21.1%**	**(874)**	**10.9%**	**731**	**(9.1%)**	**(8 965)**	**101.9%**	**(11 144)**	**121.9%**	**(8 313)**	**94.3%**	**14.4%**
Net Increase/(Decrease) in cash held	**(22 698)**	**(24 978)**	**25 637**	**(112.1%)**	**18 815**	**(83.0%)**	**28 501**	**(114.1%)**	**(48 667)**	**194.8%**	**24 285**	**(97.2%)**	**(41 592)**	**300.0%**	**18.4%**
Cash/cash equivalents at the year begin:	60 462	75 530	76 356	126.3%	101 991	168.7%	130 856	160.0%	148 356	167.7%	76 644	101.1%	34 424	98.9%	286.5%
Cash/cash equivalents at the year end:	37 764	50 540	101 991	270.0%	120 806	319.8%	159 356	395.4%	100 039	199.1%	100 929	199.1%	(6 668)	(6.4%)	(3 693.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts- to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	10 806	5.7%	4 406	6.4%	3 249	4.1%	56 374	72.7%	69 276	33.9%	-	-	22 017	24.9%
Receivables from Exchange Transactions - Electricity	10 695	44.4%	1 679	7.3%	1 438	6.2%	9 441	42.0%	23 608	10.9%	-	-	2 137	22.6%
Receivables from Non-exchange Transactions - Prope	9 118	20.1%	3 568	8.8%	2 597	4.6%	31 167	66.7%	46 412	21.5%	-	-	20 633	44.3%
Receivables from Exchange Transactions - Waste Wat	2 492	10.8%	998	4.3%	851	3.7%	18 782	81.2%	23 123	11.0%	-	-	8 686	37.6%
Receivables from Exchange Transactions - Waste Ma	2 333	11.8%	955	5.0%	682	3.6%	15 078	79.6%	18 947	9.0%	-	-	7 594	39.3%
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	808	4.2%	907	4.3%	851	3.8%	19 857	87.8%	22 623	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10 038)	(359.6%)	28	0.3%	647	7.0%	20 473	294.6%	9 640	4.1%	-	-	24 332	262.4%
Total By Income Source	**17 885**	**8.5%**	**12 597**	**6.0%**	**10 115**	**4.8%**	**170 453**	**80.8%**	**210 960**	**100.0%**	**-**	**-**	**88 074**	**41.8%**
Debtors Age Analysis By Customer Group														
Organs of State	(4 363)	901.3%	273	(564.9%)	702	(150.4%)	3 854	(8850.0%)	(484)	1.2%	-	-	-	-
Commercial	4 272	22.1%	1 530	7.9%	738	3.8%	12 763	66.1%	19 302	9.1%	-	-	-	-
Households	17 866	9.3%	10 796	5.6%	9 424	4.9%	154 786	80.6%	192 141	91.1%	-	-	88 074	45.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**17 885**	**8.5%**	**12 597**	**6.0%**	**10 115**	**4.8%**	**170 453**	**80.8%**	**210 960**	**100.0%**	**-**	**-**	**88 074**	**41.8%**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	16 156	100.0%	-	-	-	-	-	-	16 156	21.0%
Bulk Water	7 401	100.0%	-	-	-	-	-	-	7 401	9.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	51 629	100.0%	-	-	-	-	-	-	51 629	68.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**75 276**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**75 276**	**100.0%**

Contact Details

Municipal Manager	Mr AG Albert de Kock	018 392 7412
Financial Manager	Mrs Annette van Schalkwyk	018 392 7405

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: LESEDI (GT423)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**598 636**	**621 312**	**215 638**	**35.7%**	**99 580**	**16.7%**	**135 633**	**21.7%**	**163 223**	**26.3%**	**611 475**	**98.4%**	**138 132**	**98.7%**	**18.2%**
Property rates	85 592	90 691	30 214	35.3%	14 812	17.3%	22 591	24.9%	22 224	24.5%	89 841	99.1%	20 698	99.8%	7.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	244 700	256 133	110 784	45.3%	27 585	11.3%	61 304	23.9%	72 360	28.3%	262 033	102.3%	64 067	91.7%	33.8%
Service charges - water revenue	56 107	66 916	29 292	52.2%	14 601	13.7%	20 257	23.5%	23 564	23.8%	87 522	89.0%	19 488	97.3%	22.0%
Service charges - sanitation revenue	21 870	23 116	7 938	36.9%	3 911	17.9%	5 609	25.3%	6 641	25.3%	23 448	101.4%	5 332	101.5%	11.1%
Service charges - refuse revenue	27 666	28 394	9 333	33.3%	4 638	16.4%	6 661	24.6%	7 070	24.9%	27 818	98.0%	6 441	100.4%	9.8%
Service charges - other		1 150	336		200		282	24.6%	307	26.7%	1 171	101.8%	6	12.3%	5002.6%
Rental of facilities and equipment	3 602	3 606	746	20.8%	777	21.6%	1 191	33.0%	862	23.7%	3 459	91.7%	501	103.7%	-14.2%
Interest earned - external investments		1 200	273		480		360	32.1%	334	27.8%	1 453	121.6%	268	212.6%	24.8%
Interest earned - outstanding debtors	6 392	13 386	3 236	34.3%	3 437	36.8%	2 602	19.4%	664	5.0%	9 959	74.4%	3 116	114.2%	-78.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 162	5 664	2 034	39.4%	7	1%	(1 360)	-24.0%	3 030	62.4%	4 191	74.0%	3 038	99.7%	-16.2%
Licences and permits	41	32	2	5.6%	14	33.9%	40	144.9%	0	7%	62	196.7%	5	818.9%	-95.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	151 833	94 766	19 790	18.3%	39 949	26.6%	34 232	25.6%	23 719	25.0%	93 690	98.9%	24 774	110.8%	-14.3%
Other own revenue	3 328	3 734	898	26.9%	1 848	55.2%	716	19.2%	3 714	99.5%	7 176	192.2%	1 026	356.9%	261.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	28	-	(100.0%)
Operating Expenditure	**581 027**	**619 191**	**132 971**	**22.9%**	**105 417**	**18.1%**	**139 791**	**22.6%**	**124 930**	**20.2%**	**503 109**	**81.3%**	**143 678**	**96.5%**	**(14.2%)**
Employee related costs	137 405	137 803	33 982	24.7%	32 770	24.0%	36 300	25.6%	35 686	25.5%	138 143	100.2%	33 979	71.7%	5.4%
Remuneration of councillors	8 804	9 200	1 397	15.1%	2 916	33.7%	2 549	27.9%	2 353	25.0%	9 161	99.6%	3 110	102.3%	(24.3%)
Debt impairment	61 345	62 653	-	-	-	-	-	-	-	-	-	-	-	88.5%	-
Depreciation and asset impairment	38 506	41 791	-	-	-	-	-	-	-	-	-	-	19 958	101.4%	(100.0%)
Finance charges	5 801	10 646	1 538	26.2%	1 441	24.6%	1 427	13.5%	960	9.0%	5 371	50.4%	1 600	98.9%	(39.9%)
Bulk purchases	229 909	241 342	71 539	32.9%	43 480	18.9%	70 277	29.1%	58 261	24.1%	243 558	100.7%	63 598	102.4%	(7.7%)
Other Materials	20 171	23 116	2 758	12.3%	4 732	21.3%	4 746	20.5%	7 536	32.6%	19 734	85.3%	9 938	101.3%	39.8%
Contracted services	719	839	118	16.4%	111	15.5%	160	19.2%	139	37.1%	527	110.4%	168	86.4%	(12.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	79 307	92 130	22 216	28.9%	19 966	24.7%	26 289	27.4%	29 939	22.4%	87 110	94.5%	24 697	106.7%	(17.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**17 611**	**2 121**	**82 667**		**(5 838)**		**(4 158)**		**38 293**		**108 366**		**(7 546)**		
Transfers recognised - capital	35 029	43 012	1 801	5.1%	1 378	4.4%	6 386	14.8%	21 955	50.8%	31 519	73.3%	24 924	92.1%	(12.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 640**	**45 133**	**82 468**		**(4 459)**		**1 628**		**60 142**		**139 885**		**17 378**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**52 640**	**45 133**	**82 468**		**(4 459)**		**1 628**		**60 142**		**139 885**		**17 378**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 640**	**45 133**	**82 468**		**(4 459)**		**1 628**		**60 142**		**139 885**		**17 378**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 640**	**45 133**	**82 468**		**(4 459)**		**1 628**		**60 142**		**139 885**		**17 378**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**52 199**	**45 087**	**2 377**	**4.6%**	**3 066**	**5.9%**	**5 253**	**11.7%**	**10 545**	**41.1%**	**29 241**	**64.9%**	**33 684**	**91.6%**	**(44.9%)**
National Government	34 628	34 515	270	.8%	2 139	6.2%	4 654	13.5%	13 517	45.0%	22 580	65.4%	13 635	107.9%	13.8%
Provincial Government	1 470	1 572	-	-	4	.3%	80	4.8%	322	17.3%	410	22.4%	15 803	88.3%	(98.0%)
District Municipality	-	1 049	270	-	-	-	-	-	-	-	270	25.7%	-	-	-
Other transfers and grants	-	-	-	-	-	-	17	-	-	-	17	-	79	-	(100.0%)
Transfers recognised - capital	**36 098**	**37 437**	**540**	**1.5%**	**2 144**	**5.9%**	**4 761**	**12.7%**	**13 842**	**43.2%**	**23 286**	**62.2%**	**29 517**	**102.8%**	**(46.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 100	7 650	1 837	11.4%	923	5.7%	492	6.4%	2 703	35.3%	5 955	77.8%	4 087	47.4%	(33.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**52 199**	**45 087**	**2 377**	**4.6%**	**3 066**	**5.9%**	**5 253**	**11.7%**	**10 545**	**41.1%**	**29 241**	**64.9%**	**33 684**	**91.6%**	**(44.9%)**
Governance and Administration	**1 868**	**1 868**	**169**	**14.9%**	**155**	**8.4%**	**466**	**14.4%**	**4 131**	**58.9%**	**5 407**	**68.4%**	**765**	**17.9%**	**161.9%**
Executive & Council	1 868	1 868	449	23.8%	-	-	337	17.3%	311	15.9%	1 097	58.2%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	(280)	-	155	-	129	-	3 820	-	4 310	-	765	-	399.2%
Community and Public Safety	**1 868**	**1 760**	**110**	**6.1%**	**333**	**17.8%**	**63**	**3.7%**	**812**	**47.8%**	**1 318**	**77.1%**	**233**	**87.2%**	**239.8%**
Community & Social Services	**1 478**	**1 717**	**378**	**68.9%**	**354**	**68.7%**	**166**	**9.1%**	**421**	**11.9%**	**1 319**	**11.4%**	**3 195**	**91.3%**	**(76.9%)**
Sport And Recreation	2 433	2 609	-	-	294	10.7%	196	6.8%	317	17.6%	806	33.6%	2 121	113.8%	(76.2%)
Public Safety	-	809	270	-	-	-	-	-	-	-	270	33.3%	76	9.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 598**	**3 670**	**1 275**	**28.3%**	**1 421**	**31.6%**	**1 050**	**28.6%**	**9 560**	**261.0%**	**13 334**	**363.3%**	**13 529**	**100.9%**	**(29.2%)**
Planning and Development	-	164	-	-	-	-	-	-	223	202.8%	223	202.8%	-	-	(100.0%)
Road Transport	4 598	3 466	1 275	28.3%	1 421	31.6%	1 050	30.3%	9 338	264.1%	12 962	371.6%	13 466	112.7%	(31.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	38	43.7%	(100.0%)
Trading Services	**41 429**	**34 629**	**370**	**.7%**	**1 058**	**2.6%**	**3 599**	**10.6%**	**7 325**	**21.2%**	**12 256**	**36.0%**	**17 671**	**78.0%**	**(58.5%)**
Electricity	11 800	7 400	370	2.3%	2	-	1 476	19.9%	1 012	13.7%	2 760	37.4%	17 466	59.7%	(94.2%)
Water	16 800	13 500	-	-	710	4.2%	1 628	12.1%	8 309	46.7%	8 653	64.1%	34	.7%	24548.1%
Waste Water Management	12 129	13 129	-	-	346	2.8%	491	3.7%	-	-	832	6.3%	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**552 323**	**554 583**	**155 346**	**28.1%**	**138 562**	**25.1%**	**132 645**	**23.8%**	**100 269**	**18.1%**	**526 241**	**94.9%**	**94 571**	**105.3%**	**6.0%**
Property rates, penalties and collection charges	71 041	72 712	15 226	21.4%	17 508	24.6%	19 326	26.6%	17 242	23.7%	69 302	95.3%	17 535	107.7%	(1.7%)
Service charges	394 118	399 691	99 979	25.3%	91 458	23.1%	97 661	24.5%	79 973	20.1%	369 069	92.7%	82458	93.9%	19.9%
Other revenue	12 548	10 598	11 994	95.6%	9 307	74.2%	7 052	67.5%	10 022	94.7%	38 612	361.2%	12 624	167.3%	(22.0%)
Government - operating	101 833	94 299	39 738	39.1%	29 648	29.2%	32 145	23.5%	431	0%	91 962	97.9%	788	101.4%	(45.1%)
Government - capital	39 783	34 284	16 979	42.7%	430	1.1%	16 459	48.0%			33 868	98.8%		100.0%	
Interest	7 804	7 538	531	6.7%	437	5.6%	502	6.7%	460	6.6%	2 940	39.2%	648	385.8%	(10.5%)
Dividends															
Payments	**(489 636)**	**(509 852)**	**(134 982)**	**28.0%**	**(120 394)**	**27.7%**	**(117 355)**	**23.8%**	**(102 558)**	**20.1%**	**(488 106)**	**95.7%**	**(100 339)**	**105.5%**	**2.2%**
Suppliers and employees	(386 885)	(504 152)	(124 982)	32.8%	(120 394)	23.4%	(117 355)	23.3%	(99 650)	19.8%	(466 033)	96.2%	(97 274)	105.8%	2.4%

Finance charges	(6 804)	(5 803)	-		-	-	-	-	(2 673)	49.1%	(2 673)	49.1%	(2 686)	99.5%	(3.8%)
Transfers and grants	(76 921)	-	-		-	-	-	-	-		-		-		
Net Cash from/(used) Operating Activities	**76 697**	**44 551**	**20 254**	**26.8%**	**3 258**	**7.6%**	**14 660**	**23.0%**	**(2 267)**	**(5.7%)**	**38 106**	**85.5%**	**(3 758)**	**104.1%**	**(60.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**0**	**13**	**-**	**117**	**-**	**63**	**3 241 450.0%**	**91**	**4 537 950.0%**	**283**	**14 362 200.0%**	**39**	**-**	**133.3%**
Proceeds on disposal of PPE	-	0	13	-	117	-	63	3 241 450.0%	91	4 537 950.0%	283	14 362 200.0%	39	-	133.3%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 199)**	**(52 267)**	**(14 441)**	**27.7%**	**(4 648)**	**7.8%**	**(5 428)**	**10.4%**	**(10 788)**	**32.1%**	**(40 705)**	**77.9%**	**(21 891)**	**78.6%**	**(22.3%)**
Capital assets	(52 199)	(52 267)	(14 441)	27.7%	(4 648)	7.8%	(5 428)	10.4%	(10 788)	32.1%	(40 705)	77.9%	(21 891)	78.6%	(22.3%)
Net Cash from/(used) Investing Activities	**(52 199)**	**(52 267)**	**(14 428)**	**27.6%**	**(2 531)**	**7.5%**	**(5 364)**	**10.3%**	**(10 698)**	**31.9%**	**(40 421)**	**77.3%**	**(21 853)**	**76.3%**	**(22.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**5**	**-**	**(13)**	**-**	**670**	**-**	**64**	**-**	**733**	**-**	**62**	**-**	**3.5%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	5	-	(13)	-	670	-	64	-	733	-	62	-	3.5%
Payments	**(1 047)**	**(1 047)**	**-**	**-**	**(1 047)**	**100.0%**	**-**	**-**	**(1 101)**	**101.6%**	**(4 707)**	**147.0%**	**(1 467)**	**100.0%**	**7.9%**
Repayment of borrowing	(1 047)	(1 047)	-	-	(1 047)	100.0%	-	-	(1 101)	101.6%	(4 707)	147.0%	(1 467)	100.0%	7.9%
Net Cash from/(used) Financing Activities	**(1 047)**	**(1 047)**	**5**	**(.2%)**	**(1 060)**	**96.5%**	**670**	**(22.0%)**	**(1 037)**	**49.5%**	**(3 799)**	**123.7%**	**(1 405)**	**92.2%**	**8.0%**
Net Increase/(Decrease) in cash held	**15 450**	**(10 763)**	**5 832**	**38.5%**	**(1 327)**	**(9.0%)**	**10 052**	**(62.9%)**	**(23 487)**	**190.2%**	**(6 073)**	**56.4%**	**(23 048)**	**(186.7%)**	**(29.3%)**
Cash/cash equivalents at the year begin:	5 939	19 019	-		5 932	99.1%	4 604	23.2%	14 606	73.8%	-	-	47 626	193.3%	(63.7%)
Cash/cash equivalents at the year end:	21 389	8 257	5 832	27.3%	4 604	39.6%	14 656	173.5%	(8 675)	(74.6%)	(6 073)	(74.6%)	10 465	871.4%	(133.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	11 214	8.1%	4 341	4.6%	1 882	1.4%	119 623	85.9%	139 060	30.3%	-	-	-	-
Trade and Other Receivables from Exchange Transac	20 731	16.3%	4 067	5.2%	3 115	3.6%	98 140	78.9%	127 053	27.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	5 483	13.3%	3 566	4.5%	1 994	3.2%	42 307	80.0%	53 350	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 906	4.9%	1 154	2.9%	943	2.6%	34 745	89.7%	38 718	8.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	2 107	3.0%	1 502	2.6%	1 349	2.2%	53 253	91.3%	58 211	12.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8 885	23.4%	726	1.9%	514	1.3%	28 312	72.9%	41 937	9.1%	-	-	-	-
Total By Income Source	**52 375**	**11.5%**	**15 824**	**3.5%**	**9 808**	**2.1%**	**376 380**	**82.9%**	**456 107**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4 174	23.7%	960	5.4%	887	5.0%	11 628	65.9%	17 650	3.9%	-	-	-	-
Commercial	10 545	62.8%	1 415	8.7%	730	4.5%	3 913	23.7%	24 604	5.4%	-	-	-	-
Households	33 863	8.4%	13 158	3.3%	7 868	2.0%	338 852	86.2%	393 741	86.3%	-	-	-	-
Other	2 308	56.0%	110	2.7%	73	2%	1 006	3.9%	4 112	0.9%	-	-	-	-
Total By Customer Group	**52 375**	**11.5%**	**15 824**	**3.5%**	**9 808**	**2.1%**	**370 380**	**82.9%**	**456 107**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	12 673	31.8%	15 556	37.9%	12 716	31.1%	-	-	40 895	69.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 849	100.0%	-	-	-	-	-	-	1 849	2.8%
VAT (output less input)	2 166	100.0%	-	-	-	-	-	-	2 166	3.7%
Pensions / Retirement	2 048	100.0%	-	-	-	-	-	-	2 048	3.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 374	66.7%	2 236	33.8%	27	.4%	19	.3%	6 656	11.3%
Auditor-General	-	-	16	100.0%	-	-	-	-	16	-
Other	668	12.8%	1 766	31.9%	1 212	21.8%	1 907	34.2%	5 554	9.4%
Total	**23 697**	**40.0%**	**19 518**	**33.1%**	**13 955**	**23.7%**	**1 927**	**3.3%**	**59 007**	**100.0%**

Contact Details

Municipal Manager	Mr Isaac Ramgedi	016-492 0039
Financial Manager	Mrs Edley	016-492-0048

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: SEDIBENG (DC42)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**359 786**	**361 653**	**113 726**	**31.6%**	**97 655**	**27.0%**	**87 299**	**24.1%**	**20 973**	**5.8%**	**319 940**	**88.2%**	**46 476**	**90.3%**	**(54.9%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 022	9 009	1 662	17.4%	2 344	24.6%	2 683	27.9%	1 739	18.7%	8 227	89.6%	1 786	89.4%	(2.7%)
Interest earned - external investments	3 948	3 948	1 738	84.8%	(580)	(12.7%)	616	30.2%	468	22.3%	2 241	124.6%	727	87.9%	(37.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	58 827	63 672	5 758	9.8%	15 607	22.1%	19 488	30.7%	15 377	24.2%	55 632	87.4%	14 071	82.8%	9.3%
Agency services	6 721	6 436	1 554	15.7%	1 794	23.2%	2 053	39.8%	2 066	32.1%	7 178	111.6%	1 194	102.9%	73.0%
Transfers recognised - operational	262 738	262 738	102 581	39.0%	77 555	29.5%	61 664	23.5%	236	1%	241 995	92.1%	1 848	91.3%	(87.2%)
Other own revenue	18 805	17 849	966	4.6%	822	4.4%	624	3.7%	1 070	6.1%	3 411	19.2%	26 586	99.7%	(95.9%)
Gains on disposal of PPE	103	100	67	65.0%	451	434.9%	169	459.5%	21	20.9%	708	127.9%	175	86.8%	(231.2%)
Operating Expenditure	**359 641**	**375 332**	**88 568**	**24.6%**	**90 456**	**25.2%**	**80 804**	**23.7%**	**84 560**	**22.5%**	**352 256**	**93.9%**	**91 035**	**90.7%**	**(7.2%)**
Employee related costs	210 065	220 260	59 587	28.4%	50 516	24.2%	54 737	24.8%	59 010	26.8%	223 850	102.2%	61 004	99.7%	9.4%
Remuneration of councillors	10 866	10 633	2 617	22.2%	2 660	22.6%	3 007	28.6%	3 069	28.8%	10 948	86.4%	3 642	86.9%	(17.4%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 767	23 648	3 901	14.6%	5 827	21.8%	5 382	22.8%	3 433	15.2%	18 793	79.8%	6 661	88.5%	(47.2%)
Finance charges	-	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	36 458	43 000	4 602	12.6%	10 498	28.8%	11 036	25.4%	10 170	23.4%	36 304	83.4%	10 424	99.7%	(2.4%)
Transfers and grants	6 283	5 768	16	.3%	468	7.5%	(567)	(9.4%)	11	.2%	130	2.2%	2 144	77.5%	(99.5%)
Other expenditure	67 390	69 232	17 346	25.7%	10 487	23.0%	14 608	21.2%	11 981	16.8%	54 671	80.2%	10 160	68.2%	(33.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**125**	**(13 679)**	**25 159**		**6 571**		**(1 514)**		**(63 527)**		**(32 315)**		**(44 577)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**125**	**(13 679)**	**25 159**		**6 571**		**(1 514)**		**(63 527)**		**(32 315)**		**(44 577)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**125**	**(13 679)**	**25 159**		**6 571**		**(1 514)**		**(63 527)**		**(32 315)**		**(44 577)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**125**	**(13 679)**	**25 159**		**6 571**		**(1 514)**		**(63 527)**		**(32 315)**		**(44 577)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**125**	**(13 679)**	**25 159**		**6 571**		**(1 514)**		**(63 527)**		**(32 315)**		**(44 577)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**13 616**	**9 551**	**1 812**	**13.3%**	**1 917**	**14.1%**	**3 167**	**31.8%**	**1 979**	**19.9%**	**8 875**	**89.2%**	**6 412**	**91.3%**	**(69.1%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 616	9 551	1 812	13.3%	1 917	14.1%	3 167	31.8%	1 972	19.8%	8 868	89.1%	6 412	91.3%	(69.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	7	-	7	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**13 616**	**9 551**	**1 812**	**13.3%**	**1 917**	**14.1%**	**3 167**	**31.8%**	**1 979**	**19.9%**	**8 875**	**89.2%**	**6 412**	**91.3%**	**(69.1%)**
Governance and Administration	**10 136**	**6 641**	**1 497**	**14.8%**	**1 886**	**18.6%**	**3 143**	**58.1%**	**1 991**	**30.7%**	**8 518**	**98.7%**	**4 763**	**97.1%**	**(58.4%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	10 076	6 641	1 497	14.4%	1 886	18.6%	3 143	58.1%	1 991	31.7%	8 518	98.7%	3 753	92.3%	(53.9%)
Community and Public Safety	**748**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**661**	**-**	**(100.0%)**
Community & Social Services	200	-	-	-	-	-	-	-	-	-	-	-	663	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**798**	**910**	**4**	**.5%**	**28**	**3.6%**	**623**	**68.7%**	**10**	**2.0%**	**676**	**74.3%**	**-98**	**36.5%**	**(624.5%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	398	430	4	1.0%	28	6.6%	620	149.8%	7	1.6%	660	158.2%	-98	2.7%	(100.0%)
Environmental Protection	400	480	-	-	-	-	-	-	12	2.4%	12	2.4%	-	100.0%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**359 766**	**364 766**	**113 666**	**31.6%**	**97 122**	**27.0%**	**87 359**	**23.9%**	**20 942**	**5.7%**	**319 092**	**87.5%**	**46 485**	**90.3%**	**(54.9%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	94 868	99 868	9 338	9.8%	19 877	20.9%	26 078	25.1%	20 231	20.3%	74 046	74.1%	43 916	87.9%	(53.9%)
Government - operating	262 738	262 738	102 591	39.0%	77 505	29.5%	61 664	23.5%	236	1%	241 995	92.1%	1 648	91.2%	(87.2%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 160	2 160	1 738	80.5%	(26)	(1.2%)	616	28.5%	453	20.9%	2 341	134.6%	721	87.5%	(37.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(359 976)**	**(364 466)**	**(79 247)**	**22.5%**	**(92 426)**	**26.2%**	**(88 947)**	**25.0%**	**(51 673)**	**14.4%**	**(311 294)**	**87.8%**	**(153 533)**	**94.1%**	**(55.8%)**
Suppliers and employees	(340 697)	(349 652)	(79 231)	22.9%	(91 958)	26.6%	(88 919)	25.5%	(51 024)	14.6%	(311 140)	89.2%	(151 388)	94.2%	(54.2%)

Finance charges	-	(100)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 283)	(5 728)	(16)	3%	(499)	73%	367	(5.4%)	(11)	2%	(128)	2.2%	(2 144)	77.3%	(99.5%)
Net Cash from/(used) Operating Activities	**7 756**	**19 270**	**34 413**	**441.4%**	**4 694**	**60.2%**	**(1 165)**	**(11.9%)**	**(30 125)**	**(262.4%)**	**7 588**	**79.8%**	**(67 647)**	**40.3%**	**(55.1%)**
Cash Flow from Investing Activities															
Receipts	**-**	**100**	**67**	**-**	**(67)**	**-**	**(63)**	**(68.5%)**	**31**	**30.9%**	**(38)**	**(37.6%)**	**(7)**	**152.1%**	**(521.5%)**
Proceeds on disposal of PPE	-	100	67	-	(67)	-	(63)	(68.5%)	31	30.9%	(38)	(37.6%)	(7)	152.1%	(521.5%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(13 616)**	**(9 951)**	**(1 812)**	**13.3%**	**(1 917)**	**14.1%**	**(3 167)**	**31.8%**	**(2 367)**	**23.8%**	**(9 343)**	**93.1%**	**(6 412)**	**91.8%**	**(63.1%)**
Capital assets	(13 616)	(9 951)	(1 812)	13.3%	(1 917)	14.1%	(3 167)	31.8%	(2 367)	23.8%	(9 343)	93.1%	(6 412)	91.8%	(63.1%)
Net Cash from/(used) Investing Activities	**(13 616)**	**(9 951)**	**(1 745)**	**12.8%**	**(1 984)**	**14.6%**	**(3 230)**	**32.8%**	**(2 336)**	**23.7%**	**(9 381)**	**94.4%**	**(6 419)**	**91.8%**	**(63.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(5 860)**	**419**	**32 668**	**(561.3%)**	**2 710**	**(46.6%)**	**(4 424)**	**(1 055.4%)**	**(32 460)**	**(7 745.4%)**	**(1 513)**	**(360.9%)**	**(73 488)**	**(45.4%)**	**(55.8%)**
Cash/cash equivalents at the year begin:	25 044	19 410	19 410	41.6%	43 082	173.2%	45 792	639.7%	41 368	397.2%	19 410	100.0%	83 660	160.3%	(53.7%)
Cash/cash equivalents at the year end:	**19 184**	**19 830**	**43 082**	**224.3%**	**45 792**	**238.6%**	**41 368**	**581.8%**	**8 908**	**82.2%**	**8 908**	**82.2%**	**10 454**	**41.8%**	**(143%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	79 950	100.0%	-	-	-	-	-	-	79 950	97.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 216	100.0%	-	-	-	-	-	-	2 216	2.7%
Total	**82 122**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**82 122**	**100.0%**

Contact Details

Municipal Manager	Mr Y Chamda	016 430 3249
Financial Manager	Mr B Schmitz	016 430 3074

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MOGALE CITY (GT481)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**2 249 521**	**2 263 208**	**572 942**	**25.5%**	**562 635**	**25.0%**	**562 692**	**24.9%**	**515 407**	**22.8%**	**2 213 676**	**97.8%**	**421 457**	**97.5%**	**19.5%**
Property rates	368 044	420 617	103 694	28.2%	106 610	29.0%	106 641	25.4%	105 838	25.2%	422 784	100.5%	84 066	106.7%	13.5%
Property rates - penalties and collection charges	26 926	22 708	(12)	-	4 392	16.3%	15 047	66.3%	15 684	69.1%	25 051	110.3%	6 131	98.8%	58.4%
Service charges - electricity revenue	904 354	844 667	222 177	24.6%	209 307	23.1%	196 438	23.2%	195 982	23.2%	814 914	96.4%	178 616	93.8%	9.7%
Service charges - water revenue	257 504	260 044	58 972	22.9%	71 091	27.6%	62 332	24.0%	61 608	23.6%	254 213	97.8%	57 699	96.4%	7.0%
Service charges - sanitation revenue	132 037	136 912	32 902	24.9%	35 555	26.9%	34 602	25.3%	34 686	25.3%	138 077	100.9%	31 907	103.3%	8.7%
Service charges - refuse revenue	110 376	110 816	27 418	24.8%	28 916	26.4%	28 026	25.7%	26 216	23.9%	110 561	99.4%	25 332	97.7%	3.4%
Service charges - other	13	13	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 447	3 247	882	25.6%	743	21.6%	743	22.9%	1 170	36.0%	3 538	108.9%	784	107.2%	49.2%
Interest earned - external investments	6 000	4 664	-	-	7 266	121.7%	2 118	64.2%	5 088	104.6%	15 466	316.1%	776	181.4%	552.9%
Interest earned - outstanding debtors	34 337	39 157	3 682	10.8%	4 602	13.4%	4 322	11.0%	4 327	11.1%	17 934	45.8%	3 676	68.2%	(58.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	23 022	27 000	(152)	(.4%)	(501)	(2.1%)	27 382	101.4%	8 998	33.3%	35 779	132.5%	3 697	82.8%	143.4%
Licences and permits	23	38	6	24.7%	8	33.9%	3	29.0%	7	24.6%	26	100.6%	3	69.8%	113.6%
Agency services	20 800	22 144	5 036	22.1%	731	3.2%	16 928	49.2%	9 560	39.8%	22 924	103.5%	14 631	144.3%	(34.7%)
Transfers recognised - operational	274 739	274 208	109 616	39.9%	91 203	33.2%	67 816	24.7%	4 442	1.6%	273 080	99.6%	2 943	98.8%	50.9%
Other own revenue	36 115	46 215	8 770	24.3%	12 570	34.7%	9 457	29.6%	33 141	106.6%	80 941	174.9%	3 477	56.3%	853.0%
Gains on disposal of PPE	50 000	50 000	-	-	-	-	-	-	1 170	1.7%	1 170	2.3%	2 048	-	(100.0%)
Operating Expenditure	**2 592 075**	**2 612 198**	**595 118**	**23.0%**	**570 559**	**22.0%**	**550 995**	**21.1%**	**673 604**	**25.8%**	**2 390 326**	**91.5%**	**573 877**	**89.4%**	**17.4%**
Employee related costs	676 364	684 135	143 754	21.3%	191 678	28.3%	192 039	28.8%	152 154	28.0%	688 998	102.4%	130 360	94.7%	12.4%
Remuneration of councillors	31 205	29 882	6 310	20.2%	8 338	26.5%	7 374	27.4%	6 677	24.8%	28 699	89.2%	7 338	89.4%	(9.3%)
Debt impairment	109 675	119 156	26 156	23.9%	29 798	27.2%	29 799	25.0%	29 799	25.0%	115 552	97.0%	21 551	107.6%	(0.8%)
Depreciation and asset impairment	266 154	266 154	52 530	17.9%	67 946	19.4%	27 792	9.2%	66 442	30.3%	238 710	79.7%	69 090	96.4%	(3.8%)
Finance charges	66 000	66 360	17 670	21.5%	12 165	21.7%	19 660	34.2%	8 914	15.3%	58 730	100.6%	11 111	96.7%	(19.8%)
Bulk purchases	621 312	649 222	246 866	26.5%	150 938	21.6%	170 226	20.2%	204 746	34.1%	807 868	96.2%	174 483	93.3%	17.3%
Other Materials	86 302	83 878	6 488	7.5%	15 788	18.2%	15 662	19.0%	20 327	36.2%	68 994	81.8%	20 681	78.9%	45.5%
Contracted services	220 309	204 606	31 450	14.3%	59 611	27.1%	66 552	25.1%	77 380	39.4%	232 549	91.2%	69 181	85.2%	38.8%
Transfers and grants	64 439	50 007	12 241	19.0%	9 892	15.4%	15 918	31.8%	14 103	28.2%	52 204	104.2%	10 423	104.7%	(8.2%)
Other expenditure	299 331	289 330	51 584	17.2%	43 365	14.5%	47 323	16.4%	59 046	20.5%	201 268	69.6%	49 080	58.2%	18.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(342 554)**	**(349 990)**	**(22 176)**		**(7 925)**		**11 697**		**(158 197)**		**(176 651)**		**(152 420)**		
Transfers recognised - capital	161 157	157 818	3 160	2.0%	61 960	43.6%	26 078	17.0%	53 522	36.0%	144 162	98.2%	(27 135)	60.8%	(304.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(202 397)**	**(197 071)**	**(17 016)**		**54 048**		**38 215**		**(102 725)**		**(27 488)**		**(169 555)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(202 397)**	**(197 071)**	**(17 016)**		**54 048**		**38 215**		**(102 725)**		**(27 488)**		**(169 555)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(202 397)**	**(197 071)**	**(17 016)**		**54 048**		**38 215**		**(102 725)**		**(27 488)**		**(169 555)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(202 397)**	**(197 071)**	**(17 016)**		**54 048**		**38 215**		**(102 725)**		**(27 488)**		**(169 555)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**293 380**	**383 640**	**29 401**	**10.0%**	**96 617**	**33.0%**	**70 149**	**18.3%**	**175 338**	**45.7%**	**371 705**	**96.9%**	**204 877**	**78.6%**	**(15.2%)**
National Government	136 638	137 504	14 114	10.3%	48 697	35.6%	25 321	18.4%	50 863	37.0%	139 005	101.1%	48 291	73.2%	5.4%
Provincial Government	4 521	7 749	420	9.3%	1 160	25.7%	766	9.9%	1 032	13.3%	3 451	44.5%	1 382	89.1%	(25.3%)
District Municipality	-	6 667	-	-	-	-	4 346	65.2%	2 620	39.3%	6 966	104.5%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**141 157**	**151 919**	**14 534**	**10.3%**	**49 858**	**35.3%**	**30 434**	**20.0%**	**54 516**	**35.9%**	**149 342**	**98.3%**	**49 673**	**73.0%**	**9.8%**
Borrowing	37 295	87 958	4 787	12.8%	8 228	22.1%	7 418	11.0%	25 588	38.0%	47 220	69.9%	112 602	67.1%	(77.3%)
Internally generated funds	108 424	140 292	9 947	9.2%	32 821	30.8%	23 948	16.5%	45 182	31.9%	112 776	77.6%	42 602	70.1%	6.2%
Public contributions and donations	6 505	19 222	233	3.7%	4 918	57.9%	8 349	43.5%	49 051	255.2%	62 511	325.6%	1 304	13.0%	3 657.9%
Capital Expenditure Standard Classification	**293 380**	**383 640**	**29 401**	**10.0%**	**96 617**	**33.0%**	**70 149**	**18.3%**	**175 338**	**45.7%**	**371 705**	**96.9%**	**204 877**	**78.6%**	**(15.2%)**
Governance and Administration	**9 938**	**10 665**	**648**	**10.1%**	**984**	**17.1%**	**(67)**	**(1.9%)**	**7 451**	**69.9%**	**8 766**	**87.7%**	**11 928**	**81.7%**	**(37.7%)**
Executive & Council	1 000	6 667	331	32.1%	-	-	-	-	2 236	39.9%	2 567	44.6%	12 742	91.7%	(78.0%)
Budget & Treasury Office	1 000	2 000	450	45.0%	450	45.0%	(67)	(4.7%)	600	30.0%	1 467	69.6%	1 587	62.2%	(62.2%)
Corporate Services	7 938	1 997	178	19.9%	15	1.6%	-	-	39	5.1%	250	21.6%	939	47.2%	(95.7%)
Community and Public Safety	**19 814**	**19 766**	**3 486**	**8.9%**	**4 778**	**48.1%**	**1 711**	**8.9%**	**4 436**	**48.7%**	**14 310**	**48.9%**	**13 625**	**71.4%**	**(66.4%)**
Community & Social Services	12 273	10 100	520	4.2%	1 633	13.3%	1 560	10.5%	3 913	39.2%	7 627	49.9%	2 228	71.8%	71.1%
Sport And Recreation	20 800	23 640	1 646	7.9%	4 144	17.0%	2 141	9.1%	2 761	11.7%	10 692	45.2%	9 725	76.4%	(71.6%)
Public Safety	-	500	-	-	-	-	-	-	2	.4%	3	.4%	243	68.4%	(99.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**149 240**	**149 444**	**11 173**	**7.5%**	**44 708**	**30.0%**	**36 163**	**24.2%**	**111 122**	**74.4%**	**203 172**	**136.0%**	**55 752**	**70.2%**	**99.3%**
Planning and Development	73 366	73 166	3 884	5.4%	20 732	28.4%	16 606	39.1%	91 167	124.6%	137 735	188.2%	23 433	64.4%	289.2%
Road Transport	68 691	69 210	7 044	12.1%	17 682	30.0%	12 594	22.8%	10 810	19.1%	47 930	69.2%	23 150	69.2%	(68.8%)
Environmental Protection	17 183	23 068	150	.9%	6 295	18.8%	6 963	31.3%	9 022	45.0%	16 559	83.6%	10 170	82.1%	(3.3%)
Trading Services	**105 316**	**184 527**	**14 784**	**14.0%**	**45 631**	**43.3%**	**30 359**	**16.4%**	**54 230**	**29.4%**	**145 003**	**78.7%**	**121 632**	**83.0%**	**(55.4%)**
Electricity	37 206	46 788	1 718	4.6%	5 316	14.3%	7 974	17.0%	10 534	21.9%	25 542	54.7%	54 656	78.5%	(80.8%)
Water	33 401	73 437	8 387	25.1%	15 388	46.1%	11 709	16.2%	21 389	43.2%	56 883	90.2%	42 162	100.7%	(49.3%)
Waste Water Management	33 418	57 341	1 332	3.7%	22 224	94.6%	9 088	15.8%	12 868	22.9%	45 512	79.4%	16 644	68.2%	(22.6%)
Waste Management	11 290	6 960	3 346	29.7%	2 703	23.8%	1 579	17.6%	6	.1%	7 634	87.4%	8 832	98.4%	(99.9%)
Other	**-**	**321**	**321**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**321**	**100.0%**	**2 939**	**57.4%**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**2 381 207**	**2 481 664**	**676 686**	**28.4%**	**689 919**	**29.0%**	**628 249**	**25.3%**	**572 613**	**23.1%**	**2 567 466**	**103.5%**	**436 887**	**92.7%**	**31.1%**
Property rates, penalties and collection charges	380 150	425 641	102 247	26.9%	92 798	24.7%	144 612	33.8%	121 267	28.5%	461 315	108.4%	100 274	111.6%	20.9%
Service charges	1 356 842	1 563 978	312 168	23.1%	332 662	24.7%	296 534	22.8%	334 756	25.1%	1 276 340	97.5%	263 597	92.4%	24.6%
Other revenue	154 423	203 732	39 668	25.4%	38 615	31.6%	30 732	13.5%	124 824	44.5%	233 132	129.2%	83 645	71.8%	32.2%
Government - operating	274 533	274 208	115 766	42.1%	86 735	31.6%	81 368	29.7%	(4 427)	(3.2%)	274 208	100.0%		100.0%	(100.0%)
Government - capital	214 259	214 259	96 837	45.2%	68 110	31.8%	63 803	29.8%			228 750	106.8%		100.0%	
Interest	60 227	44 610	9 668	16.1%	11 662	19.7%	11 440	10.8%	9 366	21.0%	12 410	72.8%	4 016	66.9%	100.1%
Dividends															(100.0%)
Payments	**(2 698 315)**	**(2 267 439)**	**(569 359)**	**24.7%**	**(638 780)**	**36.1%**	**(535 943)**	**23.6%**	**(464 262)**	**20.5%**	**(2 190 825)**	**96.6%**	**(423 734)**	**92.4%**	**9.5%**
Suppliers and employees	(1 977 841)	(2 156 339)	(520 420)	26.3%	(609 780)	30.8%	(502 589)	23.3%	(448 156)	20.8%	(2 081 011)	97.0%	(411 625)	92.8%	8.9%

Finance charges	(64 004)	(66 014)	(17 688)	31.6%	(11 074)	19.8%	(17 024)	30.1%	(10 418)	18.4%	(56 210)	99.0%	(9 606)	66.8%	5.7%
Transfers and grants	(64 429)	(64 007)	(12 341)	19.0%	(9 892)	15.4%	(15 919)	39.2%	(5 466)	13.3%	(42 709)	80.0%	(14 274)	100.0%	(69.4%)
Net Cash from/(used) Operating Activities	**282 892**	**214 229**	**116 327**	**41.1%**	**59 159**	**20.9%**	**82 783**	**43.3%**	**108 359**	**53.6%**	**376 548**	**175.8%**	**1 144**	**95.0%**	**9 372.3%**
Cash Flow from Investing Activities															
Receipts	**50 000**	**50 000**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	50 000	50 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(293 388)**	**(383 640)**	**(146 535)**	**49.8%**	**(111 915)**	**38.1%**	**(83 397)**	**17.8%**	**(110 548)**	**28.8%**	**(433 396)**	**113.0%**	**(126 109)**	**62.7%**	**(13.7%)**
Capital assets	(293 388)	(383 640)	(146 535)	49.8%	(111 915)	38.1%	(83 397)	17.8%	(110 548)	28.8%	(433 396)	113.0%	(126 109)	62.7%	(13.7%)
Net Cash from/(used) Investing Activities	**(243 388)**	**(333 640)**	**(146 535)**	**59.8%**	**(111 915)**	**46.8%**	**(83 397)**	**19.8%**	**(110 548)**	**33.1%**	**(433 396)**	**129.9%**	**(126 109)**	**62.7%**	**(13.7%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	**39 558**	**100.0%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	39 558	100.0%	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(41 173)**	**(41 340)**	**(10 156)**	**24.7%**	**(10 321)**	**25.1%**	**(10 548)**	**25.5%**	**(10 719)**	**25.9%**	**(41 743)**	**101.0%**	**(10 869)**	**100.9%**	**(-8%)**
Repayment of borrowing	(41 173)	(41 340)	(10 156)	24.7%	(10 321)	25.1%	(10 548)	25.5%	(10 719)	25.9%	(41 743)	101.0%	(10 869)	100.9%	(-8%)
Net Cash from/(used) Financing Activities	**(41 173)**	**(41 340)**	**(10 156)**	**24.7%**	**(10 321)**	**25.1%**	**(10 548)**	**25.5%**	**(10 719)**	**25.9%**	**(41 743)**	**101.0%**	**27 744**	**99.9%**	**(138.6%)**
Net Increase/(Decrease) in cash held	**(1 641)**	**(160 750)**	**(30 365)**	**2 566.6%**	**(63 081)**	**3 843.7%**	**10 760**	**(10.4%)**	**(12 917)**	**8.0%**	**(98 602)**	**61.3%**	**(99 221)**	**(72.0%)**	**(87.0%)**
Cash/cash equivalents at the year begin:	1 858	160 750	160 750	8 652.8%	126 417	6 804.0%	82 336	39.2%	80 094	42.3%	160 750	100.0%	260 603	100.0%	609.8%
Cash/cash equivalents at the year end:	217	0 404	130 417	59 992.8%	63 336	29 216.1%	89 096	1 594.6%	67 178	1 037.3%	67 178	1 037.3%	162 782	8 952.4%	(59.2%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	24 823	17.7%	3 908	1.9%	3 238	1.5%	164 224	78.9%	206 068	20.3%	-	-	-	-
Trade and Other Receivables from Exchange Transac	109 728	40.7%	2 338	8%	1 994	8%	151 013	67.7%	265 027	25.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	71 403	34.1%	2 180	1.0%	966	0%	132 356	64.4%	206 927	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	20 344	38.5%	2 783	5.3%	2 578	4.9%	27 112	51.3%	52 822	5.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	14 109	39.8%	2 321	4.5%	2 412	4.5%	34 799	62.3%	55 651	5.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	845	30.5%	161	5.8%	196	7.1%	1 564	56.6%	2 767	3%	-	-	-	-
Interest on Arrear Debtor Accounts	2 765	10.4%	1 338	5.0%	582	2.2%	19 358	76.3%	23 992	2.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31 887	15.4%	3 156	1.5%	2 926	1.4%	171 304	81.6%	219 282	20.6%	-	-	-	-
Total By Income Source	**280 032**	**26.2%**	**18 242**	**1.8%**	**14 874**	**1.4%**	**704 031**	**68.6%**	**1 026 240**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 614	49.2%	527	7.2%	4284	(7.1%)	3 722	69.7%	7 339	7%	-	-	-	-
Commercial	97 621	43.0%	3 437	1.5%	2 413	1.1%	124 133	54.7%	226 794	22.1%	-	-	-	-
Households	180 087	31.3%	14 278	2.5%	12 177	2.1%	368 169	64.1%	574 711	56.0%	-	-	-	-
Other	2 822	0.3%	102	2%	298	3%	208 004	99.3%	207 427	20.2%	-	-	-	-
Total By Customer Group	**289 032**	**28.2%**	**18 242**	**1.8%**	**14 874**	**1.4%**	**704 091**	**68.6%**	**1 026 240**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	80 078	32.7%	48 485	32.7%	10 142	1023%	-	-	143 756	43.4%
Bulk Water	19 974	47.4%	21 364	52.6%	-	-	-	-	40 737	12.0%
PAYE deductions	7 108	100.0%	-	-	-	-	-	-	7 108	2.1%
VAT (output less input)	1 818	100.0%	-	-	-	-	-	-	1818	0%
Pensions / Retirement	7 766	100.0%	-	-	-	-	-	-	7 766	2.3%
Loan redemients	6 151	100.0%	-	-	-	-	-	-	6 151	1.8%
Trade Creditors	117 967	86.7%	13 111	10.6%	440	3%	32	-	131 550	38.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6	9.3%	60	90.7%	-	-	-	-	66	-
Total	**240 245**	**70.9%**	**83 019**	**24.3%**	**10 588**	**4.0%**	**32**	**-**	**338 804**	**100.0%**

Contact Details

Municipal Manager	Mr Dan M Makhitshe	011 951 2029
Financial Manager	Mrs. M. Mahumla	011 951 2472

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: RANDFONTEIN (GT482)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**946 828**	**946 671**	**233 998**	**24.8%**	**227 860**	**24.2%**	**204 439**	**21.6%**	**186 648**	**19.7%**	**852 946**	**90.2%**	**197 153**	**91.3%**	**(5.3%)**
Property rates	119 831	119 831	28 662	24.1%	25 963	21.6%	25 533	21.3%	25 234	21.0%	105 392	88.1%	22 166	94.3%	2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	461 784	461 784	111 802	24.2%	106 135	23.0%	101 668	22.1%	105 221	22.8%	425 826	92.2%	82 186	91.3%	14.1%
Service charges - water revenue	87 197	87 197	24 359	28.1%	22 192	25.7%	20 748	21.3%	20 334	23.3%	87 578	90.1%	18 106	63.2%	12.3%
Service charges - sanitation revenue	33 867	36 841	8 372	24.9%	8 636	23.7%	8 660	24.0%	8 814	23.9%	34 482	94.1%	8 073	89.7%	9.1%
Service charges - refuse revenue	43 699	43 699	10 798	24.7%	10 960	25.1%	11 040	23.2%	11 000	26.3%	43 802	100.3%	10 301	103.4%	6.8%
Service charges - other	1 703	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 502	2 943	216	7.6%	434	14.8%	360	13.4%	352	10.2%	1 363	45.9%	2 158	65.1%	(66.0%)
Interest earned - external investments	1 916	1 916	522	27.2%	465	23.7%	732	39.4%	1 241	64.8%	2 911	157.1%	651	119.8%	45.9%
Interest earned - outstanding debtors	8 997	8 997	2 900	32.2%	3 871	43.0%	49	0%	3 472	38.7%	10 893	107.0%	1 556	88.8%	208.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 349	8 349	1 068	12.8%	1 265	15.2%	1 024	12.4%	2 129	25.5%	5 487	65.8%	1 668	150.7%	6.0%
Licences and permits	69	69	-	-	11	16%	2	4.4%	0	4.8%	13	19.0%	-	0.1%	(100.0%)
Agency services	17 995	15 740	416	2.3%	5 089	31.1%	6 032	33.2%	1 494	9.5%	12 739	80.9%	4 014	304.3%	(62.8%)
Transfers recognised - operational	114 333	114 333	40 907	35.7%	33 939	29.2%	27 221	23.8%	2 613	2.3%	104 159	91.1%	26 308	91.8%	(90.0%)
Other own revenue	24 352	23 532	3 816	15.9%	8 904	31.7%	1 820	4.9%	4 586	19.1%	18 760	58.2%	4 082	122.8%	6.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**957 824**	**973 543**	**212 000**	**22.1%**	**203 290**	**21.2%**	**241 191**	**24.7%**	**223 764**	**22.9%**	**880 245**	**90.4%**	**204 021**	**86.1%**	**9.7%**
Employee related costs	244 260	256 200	55 655	22.8%	58 877	24.1%	55 991	21.8%	55 238	21.6%	225 933	88.2%	53 004	99.1%	4.2%
Remuneration of councillors	17 477	17 670	4 639	26.5%	4 638	26.5%	5 099	28.8%	4 854	27.5%	19 230	108.8%	3 335	66.7%	(9.9%)
Debt impairment	22 410	22 410	-	-	-	-	-	-	-	-	-	-	283	8%	(100.0%)
Depreciation and asset impairment	68 391	68 391	155	2%	666	8%	68 304	37.0%	16 615	18.8%	67 741	76.7%	17 554	57.4%	(5.3%)
Finance charges	11 793	11 793	3 045	25.8%	2 487	21.1%	2 739	23.2%	2 121	18.0%	10 392	88.1%	2 673	77.8%	(20.6%)
Bulk purchases	372 391	372 391	123 456	33.2%	87 611	23.5%	80 726	23.0%	91 682	24.6%	383 474	104.2%	79 210	112.2%	15.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	30 082	30 660	2 841	9.4%	12 260	40.8%	4 772	15.9%	14 549	48.4%	34 423	114.6%	13 020	112.7%	7.8%
Transfers and grants	633	633	(441)	(70.0%)	546	86.6%	-	-	210	33.3%	315	50.0%	(173)	7.9%	(218.7%)
Other expenditure	170 029	179 138	22 716	13.3%	36 206	21.2%	36 330	20.6%	39 480	21.8%	132 731	75.0%	33 089	53.2%	19.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10 995)**	**(29 472)**	**22 000**		**24 570**		**(36 753)**		**(37 115)**		**(27 297)**		**(6 867)**		
Transfers recognised - capital	68 991	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 976**	**(29 472)**	**22 000**		**24 570**		**(36 753)**		**(37 115)**		**(27 297)**		**(6 867)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**49 976**	**(29 472)**	**22 000**		**24 570**		**(36 753)**		**(37 115)**		**(27 297)**		**(6 867)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 976**	**(29 472)**	**22 000**		**24 570**		**(36 753)**		**(37 115)**		**(27 297)**		**(6 867)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 976**	**(29 472)**	**22 000**		**24 570**		**(36 753)**		**(37 115)**		**(27 297)**		**(6 867)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**103 097**	**125 700**	**11 214**	**10.9%**	**27 998**	**27.2%**	**19 564**	**15.6%**	**74 892**	**59.6%**	**133 669**	**106.3%**	**16 637**	**57.9%**	**350.1%**
National Government	62 797	49 189	6 900	11.0%	16 738	26.7%	5 262	10.7%	32 864	66.8%	61 765	125.6%	10 841	74.7%	203.1%
Provincial Government	4 100	47 822	14	3%	-	-	2 182	4.6%	28 224	59.1%	30 446	63.7%	2 151	65.3%	527.2%
District Municipality	-	9 524	-	-	-	-	4 244	44.6%	2 322	24.4%	6 565	68.9%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**66 991**	**106 536**	**6 913**	**10.3%**	**16 738**	**25.0%**	**11 687**	**11.0%**	**63 448**	**59.5%**	**98 786**	**92.7%**	**13 592**	**67.4%**	**366.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 236	19 162	4 300	11.9%	11 260	31.1%	7 877	41.1%	9 225	48.1%	32 663	170.5%	3 045	42.7%	202.9%
Public contributions and donations	-	-	-	-	-	-	-	-	2 220	-	2 220	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**103 097**	**125 700**	**11 214**	**10.9%**	**27 998**	**27.2%**	**19 564**	**15.6%**	**74 892**	**59.6%**	**133 669**	**106.3%**	**16 637**	**57.9%**	**350.1%**
Governance and Administration	**11 763**	**11 447**	**1 675**	**14.2%**	**1 658**	**14.1%**	**1 116**	**9.7%**	**1 764**	**15.7%**	**6 213**	**54.3%**	**764**	**9.4%**	**464.1%**
Executive & Council	483	612	120	25.0%	120	25.0%	204	33.4%	107	17.4%	552	90.2%	155	122.7%	1.6%
Budget & Treasury Office	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	12 310	12 815	2 322	18.9%	2 376	19.4%	2 222	19.7%	2 678	20.9%	10 291	80.3%	268	89.1%	921.6%
Community and Public Safety	**43 697**	**41 146**	**9 344**	**47.7%**	**6 796**	**49.9%**	**9 106**	**11.9%**	**11 748**	**85.4%**	**39 976**	**108.9%**	**4 649**	**68.3%**	**89.1%**
Community & Social Services	12 343	7 760	14	1%	-	-	2 160	28.0%	8 502	109.9%	10 746	138.1%	2 496	79.4%	144.6%
Sport And Recreation	-	9 400	2 238	-	5 799	-	113	1.2%	3 399	34.1%	11 311	120.3%	2 425	34.2%	(6.6%)
Public Safety	455	-	-	-	-	-	23	-	-	-	23	-	16	117.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 072**	**11 703**	**1 774**	**5.1%**	**11 238**	**32.1%**	**5 993**	**50.9%**	**14 848**	**126.9%**	**33 875**	**287.3%**	**4 516**	**52.8%**	**228.8%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 072	11 703	1 774	5.1%	11 238	32.1%	5 993	50.9%	14 848	126.9%	33 875	287.3%	4 516	54.3%	228.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**40 537**	**82 284**	**4 576**	**11.3%**	**8 285**	**20.4%**	**8 520**	**10.4%**	**45 502**	**55.3%**	**66 883**	**81.3%**	**4 782**	**61.4%**	**851.5%**
Electricity	30 457	31 600	4 576	15.0%	7 422	24.4%	4 074	13.0%	26 038	82.4%	42 110	133.4%	3 498	59.7%	665.2%
Water	4 160	50 624	-	-	108	3.0%	4 244	8.4%	19 648	37.3%	23 999	45.9%	583	1 564.3%	3 130.3%
Waste Water Management	600	-	-	-	756	151.1%	-	-	-	-	756	-	-	433.6%	-
Waste Management	5 320	100	-	-	-	-	-	-	116	82.8%	116	82.8%	731	22.4%	(84.1%)
Other	**1 028**	**1 600**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**38**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**961 284**	**997 935**	**222 048**	**23.1%**	**234 741**	**24.4%**	**286 529**	**28.7%**	**268 062**	**26.8%**	**951 379**	**95.3%**	**186 066**	**87.8%**	**11.8%**
Property rates, penalties and collection charges	107 848	117 153	29 031	26.9%	23 275	21.6%	21 391	18.3%	22 322	19.1%	96 022	82.0%	22 384	89.6%	(.3%)
Service charges	616 604	609 034	100 501	16.3%	130 812	20.2%	109 233	18.0%	99 581	16.4%	439 646	72.2%	82 314	66.9%	44%
Other revenue	66 115	84 628	29 958	45.3%	31 014	46.9%	47 553	56.2%	73 502	86.9%	184 031	218.1%	34 441	440.3%	91.8%
Government - operating	159 533	159 637	46 519	29.2%	3 208	2.0%	30 903	29.4%	2 934	2.7%	83 563	79.6%	27 693	77.2%	(89.4%)
Government - capital	70 184	70 184	15 918	22.7%	44 432	63.3%	1 752	3.6%	5 266	11.0%	67 368	140.5%		0.0%	(100.0%)
Interest	10 468	12 514	3 878	36.4%	4 667	43.8%	1 752	9.9%	5 266	41.9%	15 563	118.5%	4 234	166.4%	(100.2%)
Dividends															
Payments	**(945 944)**	**(979 354)**	**(235 695)**	**27.9%**	**(205 457)**	**24.2%**	**(191 370)**	**20.6%**	**(163 338)**	**16.8%**	**(795 826)**	**89.4%**	**(174 342)**	**94.2%**	**(6.3%)**
Suppliers and employees	(833 021)	(867 450)	(231 100)	27.7%	(200 231)	24.0%	(177 173)	20.4%	(157 276)	18.1%	(765 810)	88.3%	(169 823)	93.8%	(6.9%)

Finance charges	(11 784)	(11 203)	(3 672)	31.1%	(2 487)	21.1%	(2 739)	24.4%	(2 121)	18.9%	(11 603)	98.4%	(2 979)	77.8%	(29.7%)
Transfers and grants	620	(598)	(1 391)	123.4%	(2 598)	429.0%	(1 484)	244.5%	(3 960)	652.4%	(6 169)	1 034.4%	(2 484)	1 454.2%	(58.6%)
Net Cash from/(used) Operating Activities	**115 241**	**119 651**	**(12 847)**	**(12.0%)**	**28 324**	**25.4%**	**105 132**	**83.6%**	**44 724**	**37.7%**	**165 333**	**139.4%**	**11 734**	**29.7%**	**282.1%**
Cash Flow from Investing Activities															
Receipts	**(16 834)**	**(23 892)**	**2 495**	**(115.0%)**	**(9 734)**	**58.4%**	**(10 683)**	**44.7%**	**15 138**	**(63.4%)**	**(2 763)**	**11.6%**	**(1 892)**	**(368.2%)**	**(940.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(13 833)	(21 640)	2 495	(19.1%)	(9 734)	70.4%	(10 683)	53.7%	15 138	(71.9%)	(2 763)	13.2%	(1 892)	(368.9%)	(940.1%)
Decrease in other non-current receivables	(1 002)	(1 002)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 799)	(1 749)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(100 598)**	**(100 457)**	**(8 591)**	**8.5%**	**(25 376)**	**25.1%**	**(21 551)**	**19.8%**	**(71 518)**	**65.3%**	**(126 668)**	**116.0%**	**(22 673)**	**70.8%**	**215.4%**
Capital assets	(100 598)	(100 457)	(8 591)	8.5%	(25 376)	25.1%	(21 551)	19.8%	(71 518)	65.3%	(126 668)	116.0%	(22 673)	70.8%	215.4%
Net Cash from/(used) Investing Activities	**(117 636)**	**(123 349)**	**(6 095)**	**5.2%**	**(35 110)**	**29.8%**	**(32 183)**	**24.1%**	**(56 382)**	**42.2%**	**(129 771)**	**97.3%**	**(24 473)**	**46.8%**	**130.6%**
Cash Flow from Financing Activities															
Receipts	**2 563**	**2 563**	**446**	**17.4%**	**1 765**	**68.9%**	**882**	**34.4%**	**1 302**	**50.8%**	**4 396**	**171.5%**	**1 243**	**114.1%**	**4.7%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2 563	2 563	446	17.4%	1 765	68.9%	882	34.4%	1 302	50.8%	4 396	171.5%	1 243	114.1%	4.7%
Payments	**(1 907)**	**(13 041)**	**(1 476)**	**(69.9%)**	**(1 631)**	**(127.9%)**	**(1 631)**	**31.7%**	**(1 631)**	**31.7%**	**(11 469)**	**64.4%**	**(1 626)**	**(7.3%)**	**17.9%**
Repayment of borrowing	(1 907)	(13 041)	(1 476)	(69.9%)	(1 631)	(127.9%)	(1 631)	31.7%	(1 631)	31.7%	(11 469)	64.4%	(1 626)	(7.3%)	17.9%
Net Cash from/(used) Financing Activities	**656**	**(9 478)**	**(1 030)**	**(457.4%)**	**(638)**	**(123.7%)**	**(1 741)**	**18.3%**	**(1 321)**	**13.9%**	**(7 059)**	**73.8%**	**(618)**	**51.4%**	**215.9%**
Net Increase/(Decrease) in cash held	**(1 648)**	**(24 226)**	**(23 032)**	**1 397.0%**	**(8 644)**	**460.0%**	**71 227**	**(293.9%)**	**(12 979)**	**53.6%**	**28 573**	**(117.9%)**	**(13 198)**	**105.8%**	**(1.8%)**
Cash/cash equivalents at the year begin:	10 029	31 030	31 036	495.9%	39 024	271.7%	21 680	69.9%	60 197	290.5%	51 694	166.6%	34 828	109.7%	83.3%
Cash/cash equivalents at the year end:	8 381	7 214	38 004	350.3%	21 866	247.3%	92 197	1 089.8%	89 139	1 191.6%	80 139	1 191.6%	21 616	89.3%	113.8%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	62	2%	4 126	69.9%	239	4.0%	19 660	69.0%	24 014	8.2%	-	-	-	-
Receivables from Exchange Transactions - Electricity	552	2.0%	16 098	66.7%	827	3.0%	18 348	31.0%	35 826	13.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	566	2%	5 832	7.8%	1 337	1.8%	68 342	90.5%	76 077	28.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	5	-	1 646	16.3%	478	4.8%	7 951	78.7%	9 980	3.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	(13)	(1%)	1 561	20.8%	586	8.0%	5 850	73.2%	8 384	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	67	3.0%	92	5.9%	68	3.7%	1 618	87.7%	1 844	7%	-	-	-	-
Interest on Arrear Debtor Accounts	(9)	-	22 288	91.9%	894	1.8%	10 368	37.1%	41 477	15.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	126	2%	4 608	6.8%	165	1.0%	61 432	91.9%	66 842	25.1%	-	-	-	-
Total By Income Source	**1 136**	**.4%**	**59 646**	**22.4%**	**5 387**	**2.0%**	**200 499**	**75.2%**	**266 574**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(46)	(1%)	1 122	32.8%	77	2.2%	2 252	65.9%	3 407	1.3%	-	-	-	-
Commercial	(493)	(1.4%)	17 627	52.1%	512	1.5%	16 252	48.0%	33 898	12.9%	-	-	-	-
Households	1 163	1%	40 581	17.3%	4 691	2.0%	169 733	72.6%	220 168	82.3%	-	-	-	-
Other	512	42.3%	316	31.4%	107	10.7%	310	16.5%	1 102	.4%	-	-	-	-
Total By Customer Group	**1 136**	**.4%**	**59 646**	**22.4%**	**5 387**	**2.0%**	**200 499**	**75.2%**	**266 574**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	76 167	66.2%	-	-	-	-	38 669	33.7%	114 837	63.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	52 765	83.7%	10 241	15.3%	1 641	1.6%	57	.1%	67 119	36.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**131 998**	**72.5%**	**10 241**	**5.6%**	**1 641**	**.9%**	**38 727**	**21.3%**	**181 976**	**100.0%**

Contact Details

Municipal Manager	Mr Larry Beyo (Acting)	011 411 6000
Financial Manager	Mr Fezo Khan (Acting)	011 411 6096

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WESTONARIA (GT483)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**575 836**	**541 658**	**180 960**	**33.7%**	**153 567**	**26.7%**	**170 236**	**32.9%**	**134 022**	**24.7%**	**659 724**	**121.8%**	**191 368**	**94.6%**	**(30.0%)**
Property rates	67 018	67 018	55 203	82.4%	51 413	76.7%	65 752	98.1%	69 666	103.9%	241 974	361.1%	63 618	92.9%	29.8%
Property rates - penalties and collection charges	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	99 476	99 476	22 127	22.3%	14 412	14.5%	13 799	13.9%	33 502	33.8%	103 894	181.4%	24 156	92.6%	109.3%
Service charges - water revenue	136 333	136 333	32 768	24.1%	32 642	23.9%	33 016	23.9%	33 463	24.3%	131 719	96.3%	31 683	91.9%	4.9%
Service charges - sanitation revenue	26 759	14 759	6 152	22.9%	3 924	14.7%	3 124	21.2%	5 197	35.2%	18 347	124.3%	8 024	104.8%	(45.4%)
Service charges - refuse revenue	32 391	14 391	4 178	12.9%	2 946	9.1%	4 011	28.0%	4 648	31.9%	15 783	109.7%	4 409	78.8%	5.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	397	397	98	25.2%	82	19.9%	84	24.2%	160	46.2%	427	112.9%	98	350.8%	62.5%
Interest earned - external investments	629	1 349	(638)	(115.0%)	248	44.8%	100	7.9%	2 133	157.5%	1 958	138.6%	(538)	(165.3%)	(495.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 000	1 000	65	1.1%	77	1.3%	1 111	111.1%	736	73.6%	1 989	198.9%	-	-	(100.0%)
Licences and permits	-	-	(133)	-	1 336	-	418	-	(1 722)	-	(101)	-	12 738	-	(144.8%)
Agency services	8 469	8 469	-	-	2 586	30.5%	1 503	15.0%	3 310	39.1%	6 969	79.6%	-	-	(100.0%)
Transfers recognised - operational	191 629	191 629	61 128	31.9%	33 666	17.6%	43 891	22.9%	(669)	(.0%)	137 787	71.9%	37 753	99.4%	(102.4%)
Other own revenue	1 605	1 605	6 818	422.1%	10 871	673.2%	11 626	723.2%	(30 588)	(1 903.7%)	(1 293)	(80.1%)	17 716	100.1%	(272.7%)
Gains on disposal of PPE	500	500	-	-	-	-	-	-	1 500	300.0%	1 500	300.0%	-	-	(100.0%)
Operating Expenditure	**485 498**	**357 403**	**107 726**	**22.2%**	**171 767**	**35.4%**	**151 220**	**27.1%**	**158 957**	**28.5%**	**589 665**	**165.0%**	**88 765**	**56.8%**	**79.2%**
Employee related costs	148 900	148 900	19 022	12.8%	31 436	21.1%	34 778	23.4%	10 734	7.2%	95 969	64.4%	12 564	57.8%	(12.9%)
Remuneration of councillors	12 556	12 556	1 560	12.4%	1 532	12.2%	639	5.1%	(4 281)	(34.1%)	(551)	(4.4%)	321	34.4%	(822.9%)
Debt impairment	20 000	76 100	137	.6%	-	-	-	-	-	-	137	.2%	396	4.2%	(100.0%)
Depreciation and asset impairment	58 000	85 340	4 833	8.3%	14 499	25.0%	9 666	14.8%	5 449	8.2%	34 447	52.7%	-	-	(100.0%)
Finance charges	2 200	2 200	(39)	(1.8%)	600	26.0%	390	17.7%	(39)	(3.0%)	913	42.0%	665	133.1%	(107.9%)
Bulk purchases	163 733	169 982	80 716	47.7%	86 207	50.2%	82 522	51.4%	91 250	45.8%	332 734	192.1%	61 947	96.2%	47.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	19.8%	-
Contracted services	21 000	19 582	2 098	12.1%	6 915	31.7%	4 602	20.4%	(2 607)	(14.2%)	10 919	54.2%	1 972	31.8%	(242.2%)
Transfers and grants	2 000	2 000	-	-	-	-	-	-	(300)	(12.0%)	(300)	(12.0%)	-	-	(100.0%)
Other expenditure	21 100	21 100	(946)	(3.1%)	48 621	230.4%	39 223	126.1%	58 604	188.5%	146 124	469.6%	10 021	260.8%	458.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**90 348**	**(15 745)**	**86 173**		**(18 201)**		**27 016**		**(24 935)**		**70 059**		**102 603**		
Transfers recognised - capital	-	274	18 836	-	1 552	-	30 627	11 168.4%	3 280	1 191.1%	54 295	19 790.6%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**90 348**	**(15 471)**	**105 009**		**(16 648)**		**57 642**		**(21 655)**		**124 348**		**102 603**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**90 348**	**(15 471)**	**105 009**		**(16 648)**		**57 642**		**(21 655)**		**124 348**		**102 603**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**90 348**	**(15 471)**	**105 009**		**(16 648)**		**57 642**		**(21 655)**		**124 348**		**102 603**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**90 348**	**(15 471)**	**105 009**		**(16 648)**		**57 642**		**(21 655)**		**124 348**		**102 603**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**62 322**	**62 322**	**864**	**1.4%**	**15 593**	**25.0%**	**49 648**	**79.7%**	**21 050**	**33.8%**	**86 155**	**138.2%**	**30 070**	**100.3%**	**(30.0%)**
National Government	52 352	52 352	864	1.7%	15 576	29.8%	49 648	92.3%	(25 327)	(48.4%)	39 760	76.0%	30 070	101.0%	(184.2%)
Provincial Government	-	-	-	-	-	-	-	-	46 377	-	46 377	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Transfers recognised - capital	**52 352**	**52 352**	**864**	**1.7%**	**15 576**	**29.8%**	**49 648**	**92.3%**	**21 050**	**40.2%**	**86 138**	**164.5%**	**30 070**	**100.1%**	**(30.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 970	9 970	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	17	-	-	-	-	-	17	-	-	-	-
Capital Expenditure Standard Classification	**62 322**	**62 322**	**864**	**1.4%**	**15 593**	**25.0%**	**49 648**	**79.7%**	**21 050**	**33.8%**	**86 155**	**138.2%**	**30 070**	**100.3%**	**(30.0%)**
Governance and Administration	**9 470**	**9 470**	**-**	**-**	**-**	**-**	**48 970**	**517.4%**	**48 171**	**508.8%**	**97 140**	**1 025.9%**	**-**	**98.9%**	**(100.0%)**
Executive & Council	110	110	-	-	-	-	-	-	-	-	-	-	-	120.0%	-
Budget & Treasury Office	200	200	-	-	-	-	48 371	18 548.6%	48 271	18 548.6%	92 742	37 096.8%	-	-	(100.0%)
Corporate Services	2 110	2 110	-	-	-	-	-	-	-	-	-	-	-	9.4%	-
Community and Public Safety	**10 700**	**10 700**	**864**	**8.0%**	**1 577**	**10.1%**	**941**	**8.9%**	**(8 488)**	**(81.9%)**	**(4 764)**	**(34.4%)**	**-**	**-4.3%**	**(100.0%)**
Community & Social Services	1 100	1 100	864	78.5%	-	-	-	-	-	-	864	78.5%	-	38.2%	-
Sport And Recreation	17 600	17 600	-	-	1 577	10.0%	941	5.2%	(8 488)	(47.9%)	(5 969)	(31.9%)	-	44.9%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 983**	**21 983**	**-**	**-**	**5 449**	**24.8%**	**1 360**	**6.2%**	**(8 563)**	**(38.9%)**	**(1 747)**	**(7.9%)**	**30 070**	**304.4%**	**(128.5%)**
Planning and Development	6 606	6 606	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 377	15 377	-	-	5 449	35.4%	1 360	8.9%	(8 563)	(55.7%)	(1 747)	(11.4%)	30 070	304.4%	(128.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**19 189**	**19 189**	**-**	**-**	**8 217**	**43.8%**	**-**	**-**	**(8 283)**	**(43.4%)**	**(76)**	**(.4%)**	**-**	**69.8%**	**(100.0%)**
Electricity	19 000	19 000	-	-	8 300	43.7%	-	-	(8 300)	(43.7%)	000	1.0%	-	63.4%	(100.0%)
Water	89	89	-	-	-	-	-	-	-	-	-	-	-	10.5%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	101.7%	-
Waste Management	89	89	-	-	17	34.0%	-	-	-	-	17	34.0%	-	41.1%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**512 448**	**512 448**	**159 585**	**31.1%**	**111 774**	**21.8%**	**148 387**	**29.0%**	**76 673**	**15.0%**	**496 420**	**96.9%**	**106 752**	**91.4%**	**(28.2%)**
Property rates, penalties and collection charges	57 908	57 908	15 631	27.0%	17 017	29.4%	11 849	20.5%	15 534	26.8%	60 030	103.6%	13 844	127.8%	12.2%
Service charges	244 237	244 237	49 398	20.2%	46 568	19.1%	49 668	19.1%	49 916	20.1%	191 840	78.4%	49 538	84.9%	0.8%
Other revenue	16 128	16 128	14 058	77.3%	12 750	70.1%	18 432	101.6%	11 524	62.7%	56 317	313.4%	10 606	62.3%	10.4%
Government - operating	139 166	139 166	61 477	96.2%	33 668	24.2%	40 234	28.9%			135 377	97.3%	37 055	111.4%	(100.0%)
Government - capital	53 008	53 008	19 021	35.9%	1 191	2.2%	26 622	50.2%			46 834	88.4%		0.0%	
Interest	826	826	338	40.8%	580	69.8%	582	110.9%	570	108.7%	1 932	391.7%	303	100.3%	88.0%
Dividends															
Payments	**(447 874)**	**(447 874)**	**(115 556)**	**25.7%**	**(108 670)**	**24.2%**	**(147 163)**	**32.9%**	**(67 658)**	**15.1%**	**(437 940)**	**98.4%**	**(91 267)**	**99.5%**	**(25.9%)**
Suppliers and employees	(441 874)	(441 874)	(114 760)	26.0%	(107 682)	24.4%	(147 013)	33.3%	(67 358)	15.2%	(436 168)	98.9%	(88 733)	97.7%	(24.1%)

Finance charges	(2 200)	(2 200)	(266)	12.0%	(387)	17.6%	(146)	6.6%	(333)	15.9%	(1 147)	52.1%	(1 084)	489.6%	(737.9%)
Transfers and grants	(3 000)	(3 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 374**	**63 374**	**44 532**	**68.1%**	**3 704**	**5.7%**	**1 224**	**1.9%**	**9 014**	**13.8%**	**58 474**	**89.4%**	**15 685**	**61.1%**	**(61.7%)**
Cash Flow from Investing Activities															
Receipts	**1 880**	**1 880**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	180	180	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 322)**	**(62 322)**	**(5 960)**	**9.6%**	**(16 932)**	**25.6%**	**(4 119)**	**6.6%**	**(23 466)**	**45.7%**	**(54 618)**	**87.6%**	**(31 989)**	**67.3%**	**(11.8%)**
Capital assets	(62 322)	(62 322)	(5 960)	9.6%	(16 932)	25.6%	(4 119)	6.6%	(23 466)	45.7%	(54 618)	87.6%	(31 989)	67.3%	(11.8%)
Net Cash from/(used) Investing Activities	**(60 442)**	**(60 442)**	**(5 960)**	**9.9%**	**(16 932)**	**28.6%**	**(4 119)**	**6.8%**	**(23 466)**	**47.1%**	**(54 618)**	**90.4%**	**(31 989)**	**67.3%**	**(11.8%)**
Cash Flow from Financing Activities															
Receipts	**363**	**363**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	363	363	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 771)**	**(7 771)**	**(1 434)**	**18.5%**	**(1 493)**	**19.2%**	**(743)**	**9.6%**	**(1 728)**	**22.2%**	**(5 478)**	**70.5%**	**(1 685)**	**87.7%**	**14.9%**
Repayment of borrowing	(7 771)	(7 771)	(1 434)	18.5%	(1 493)	19.2%	(743)	9.6%	(1 728)	22.2%	(5 478)	70.5%	(1 685)	87.7%	14.9%
Net Cash from/(used) Financing Activities	**(7 408)**	**(7 408)**	**(1 434)**	**20.6%**	**(1 493)**	**20.2%**	**(743)**	**10.0%**	**(1 728)**	**23.2%**	**(5 478)**	**74.0%**	**(1 685)**	**87.7%**	**15.8%**
Net Increase/(Decrease) in cash held	**(2 477)**	**(2 477)**	**37 048**	**(1 495.9%)**	**(13 842)**	**558.9%**	**(3 637)**	**146.9%**	**(21 152)**	**853.7%**	**(1 622)**	**65.5%**	**(18 008)**	**26.5%**	**17.7%**
Cash/cash equivalents at the year begin:	2 874	2 874	2 618	90.9%	39 690	1 539.8%	35 825	1 246.3%	22 186	771.9%	2 618	90.9%	34 825	17.3%	(9.0%)
Cash/cash equivalents at the year end:	397	397	39 666	7 974.8%	25 825	5 191.9%	32 188	6 469.7%	998	200.2%	996	200.2%	8 496	23.9%	(84.7%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	17 270	20.8%	3 094	9.0%	1 396	4.2%	17 716	53.0%	33 087	5.8%	-	-	-	-
Trade and Other Receivables from Exchange Transac	6 806	13.3%	2 355	5.8%	1 734	4.8%	36 427	77.9%	45 321	8.0%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	21 525	5.2%	20 344	4.8%	18 980	4.6%	356 992	85.1%	419 827	73.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	1 627	10.3%	1 061	6.7%	1 010	6.4%	12 079	76.5%	15 782	2.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	1 421	7.7%	1 102	5.8%	944	5.0%	15 330	81.7%	18 796	3.3%	-	-	-	-
Receivables from Exchange Transactions - Property R	16	0.5%	8	2.7%	20	6.2%	283	89.6%	321	1%	-	-	-	-
Interest on Arrear Debtor Accounts	9	-	12	1%	30	2%	15 122	96.7%	15 172	2.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 867	11.4%	1 293	6.4%	856	4.6%	16 774	78.5%	21 382	3.8%	-	-	-	-
Total By Income Source	**45 265**	**8.0%**	**28 969**	**5.1%**	**23 969**	**4.6%**	**469 036**	**82.4%**	**569 237**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	474	23.7%	388	19.2%	37	1.8%	1 119	53.2%	2 029	4%	-	-	-	-
Commercial	2 068	42.0%	270	5.7%	110	1.5%	3 604	52.5%	7 048	1.2%	-	-	-	-
Households	37 786	7.4%	4 219	4.2%	3 977	3.9%	87 308	84.5%	103 288	18.1%	-	-	-	-
Other	31 803	7.4%	23 987	5.3%	21 845	4.8%	376 772	82.5%	456 660	80.2%	-	-	-	-
Total By Customer Group	**45 265**	**8.0%**	**28 969**	**5.1%**	**23 969**	**4.6%**	**469 036**	**82.4%**	**569 237**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	7 517	100.0%	-	-	-	-	-	-	7 517	12.7%
Bulk Water	12 742	100.0%	-	-	-	-	-	-	12 742	21.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 227	82.9%	6 559	16.9%	98	3%	-	-	38 884	65.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**52 485**	**88.6%**	**6 559**	**11.1%**	**98**	**2%**	**-**	**-**	**59 133**	**100.0%**

Contact Details

Municipal Manager	Mr T C Ndlovu	011 278 3001
Financial Manager	Mr Mzuvisi Mbeda	011 278 3012

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: MERAFONG CITY (GT484)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 076 695**	**1 170 714**	**312 742**	**29.1%**	**297 369**	**27.6%**	**263 269**	**22.3%**	**230 884**	**19.6%**	**1 104 275**	**93.7%**	**177 932**	**81.9%**	**29.8%**
Property rates	151 228	212 176	56 572	37.1%	57 636	37.7%	51 646	24.1%	93 127	23.6%	214 981	101.0%	33 817	156.7%	48.3%
Property rates - penalties and collection charges	364	364	98	10.9%	737	2564.6%	33	9.0%	146	40.0%	884	271.4%	1 692	14 692.8%	91.4%
Service charges - electricity revenue	247 252	261 460	64 682	26.2%	66 078	26.7%	55 162	21.1%	64 702	24.8%	250 624	95.8%	49 231	81.4%	40.1%
Service charges - water revenue	264 567	260 643	61 616	21.7%	68 833	24.2%	65 621	23.2%	61 057	23.0%	252 218	96.7%	52 535	74.4%	16.2%
Service charges - sanitation revenue	35 836	38 690	9 452	26.4%	10 207	28.6%	9 492	24.9%	9 522	24.7%	38 734	100.2%	8 033	93.2%	18.5%
Service charges - refuse revenue	54 301	54 660	13 736	25.3%	13 753	25.3%	13 746	25.0%	13 747	25.0%	54 978	100.1%	13 553	92.4%	1.5%
Service charges - other	800	800	206	25.8%	206	25.7%	204	24.9%	205	25.6%	820	100.0%	208	92.9%	(1.4%)
Rental of facilities and equipment	1 072	1 143	281	26.2%	256	24.1%	320	28.9%	284	25.7%	1 143	103.4%	335	100.1%	(29.1%)
Interest earned - external investments	6 366	2 766	398	6.7%	966	11.9%	1 234	44.2%	2 376	92.5%	5 353	186.7%	384	32.5%	808.6%
Interest earned - outstanding debtors	43 872	61 086	12 870	29.3%	12 962	29.7%	16 018	28.1%	14 158	27.3%	54 458	105.6%	9 447	106.8%	49.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 726	2 838	746	19.9%	693	18.6%	484	17.0%	124	4.4%	2 047	71.9%	663	94.2%	(67.2%)
Licences and permits	34 377	38 736	9 467	26.8%	8 680	24.5%	9 947	25.7%	8 534	22.0%	36 629	94.6%	8 827	101.4%	(3.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	193 291	231 870	62 425	45.3%	50 606	36.2%	45 179	19.5%	4 665	2.1%	199 110	91.1%	0	44.7%	1 633 233.2%
Other own revenue	24 884	19 766	745	3.0%	1 398	5.7%	1 550	8.0%	697	3.1%	3 914	19.8%	2 452	49.0%	(72.2%)
Gains on disposal of PPE	1 763	263	-	-	13	7%	-	-	35	4.0%	48	0.1%	-	100.0%	(100.0%)
Operating Expenditure	**1 152 394**	**1 293 289**	**286 477**	**24.9%**	**349 502**	**30.3%**	**274 591**	**21.2%**	**308 803**	**23.9%**	**1 219 374**	**94.3%**	**216 295**	**73.2%**	**42.8%**
Employee related costs	290 869	306 238	72 816	25.0%	72 390	24.9%	74 580	24.4%	78 940	25.8%	298 743	97.6%	77 700	103.4%	1.6%
Remuneration of councillors	16 466	16 766	4 697	28.4%	4 497	27.3%	5 451	27.5%	4 949	29.5%	16 764	100.0%	5 430	107.7%	(8.7%)
Debt impairment	96 589	298 699	24 147	25.0%	134 120	138.8%	40 980	13.7%	74 670	25.0%	293 932	98.4%	-	-	(100.0%)
Depreciation and asset impairment	109 967	29 660	27 487	25.0%	20 797	23.4%	18 147	61.2%	7 477	25.2%	74 817	252.3%	-	19.4%	(100.0%)
Finance charges	8 409	7 200	1 511	17.9%	1 402	17.1%	2 036	28.2%	2 127	43.8%	6 954	129.2%	288	99.2%	660.2%
Bulk purchases	382 395	387 967	123 666	31.3%	77 876	19.8%	81 147	22.9%	67 664	22.0%	350 352	90.8%	79 172	90.2%	15.8%
Other Materials	-	-	-	-	1 502	-	3 456	-	2 338	-	10 660	-	1 616	-	63.8%
Contracted services	83 023	67 609	10 339	16.4%	10 241	13.9%	17 388	25.7%	20 884	31.5%	66 851	99.6%	34 134	140.7%	(38.8%)
Transfers and grants	-	643	-	-	3 938	-	1 022	-	1 780	-	7 660	-	1 668	-	6.6%
Other expenditure	152 193	167 631	13 823	9.2%	24 120	15.9%	22 397	13.9%	25 810	15.4%	87 150	51.9%	10 594	33.8%	52.3%
Loss on disposal of PPE	-	70	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(75 319)**	**(116 575)**	**26 264**		**(52 133)**		**(11 321)**		**(77 919)**		**(115 099)**		**(38 363)**		
Transfers recognised - capital	76 008	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(311)**	**(116 575)**	**26 264**		**(52 133)**		**(11 321)**		**(77 919)**		**(115 099)**		**(38 363)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(311)**	**(116 575)**	**26 264**		**(52 133)**		**(11 321)**		**(77 919)**		**(115 099)**		**(38 363)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(311)**	**(116 575)**	**26 264**		**(52 133)**		**(11 321)**		**(77 919)**		**(115 099)**		**(38 363)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(311)**	**(116 575)**	**26 264**		**(52 133)**		**(11 321)**		**(77 919)**		**(115 099)**		**(38 363)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**76 008**	**212 948**	**2 904**	**3.8%**	**32 029**	**42.1%**	**41 014**	**19.3%**	**79 954**	**37.5%**	**155 902**	**73.2%**	**44 315**	**66.8%**	**80.4%**
National Government	76 008	50 008	2 904	3.8%	16 935	22.3%	10 731	19.2%	23 463	41.9%	54 083	96.9%	12 415	14.7%	89.2%
Provincial Government	-	123 640	-	-	15 093	-	28 309	22.9%	44 602	36.1%	88 004	71.2%	25 765	28.2%	73.0%
District Municipality	-	5 000	-	-	-	-	-	-	2 855	57.1%	2 855	57.1%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**76 008**	**184 648**	**2 904**	**3.8%**	**32 029**	**42.1%**	**39 039**	**21.1%**	**70 952**	**38.4%**	**144 924**	**78.5%**	**38 208**	**21.7%**	**85.7%**
Borrowing	-	28 300	-	-	-	-	1 975	6.5%	9 002	31.8%	10 977	37.3%	1 676	4.2%	437.0%
Internally generated funds	-	-	-	-	-	-	410	-	-	-	410	-	-	11 371.7%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	4 433	-	(100.0%)
Capital Expenditure Standard Classification	**76 008**	**212 948**	**2 904**	**3.8%**	**32 029**	**42.1%**	**41 014**	**19.3%**	**79 954**	**37.5%**	**155 902**	**73.2%**	**44 315**	**66.8%**	**80.4%**
Governance and Administration	-	-	-	-	-	-	160	-	-	-	160	-	-	14.4%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	160	-	-	-	160	-	-	6.2%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**14 000**	**13 000**	**-**	**-**	**410**	**2.9%**	**101**	**0.8%**	**553**	**4.3%**	**1 064**	**8.2%**	**1 162**	**13.8%**	**(52.3%)**
Community & Social Services	14 000	13 000	-	-	410	2.9%	101	0.8%	553	4.3%	1 064	8.2%	1 162	13.8%	(52.3%)
Sport And Recreation	-	-	-	-	2 466	-	1 960	15.1%	2 681	20.7%	7 062	54.3%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	3 794	-	-	-	-	-	3 794	-	10 457	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 000**	**123 333**	**-**	**-**	**23 963**	**119.8%**	**39 430**	**24.7%**	**58 999**	**47.1%**	**112 406**	**91.2%**	**30 325**	**43.8%**	**94.5%**
Planning and Development	4 000	2 000	-	-	-	-	-	-	1 786	89.3%	1 786	89.3%	838	48.2%	113.2%
Road Transport	16 000	120 733	-	-	23 963	149.8%	39 430	25.2%	56 331	46.6%	119 724	91.7%	29 486	43.8%	89.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**42 000**	**76 613**	**2 904**	**6.9%**	**1 455**	**3.5%**	**8 212**	**10.7%**	**19 173**	**25.0%**	**31 744**	**41.4%**	**2 221**	**27.6%**	**763.3%**
Electricity	22 000	46 000	-	-	1 234	5.6%	5 844	12.6%	12 548	27.1%	19 627	42.6%	784	49.3%	1 499.5%
Water	5 000	26 613	-	-	-	-	2 368	8.9%	6 625	24.7%	8 991	33.6%	337	2.8%	1 867.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	15 000	3 000	2 904	20.7%	222	1.6%	-	-	-	-	3 126	89.2%	1 099	39.9%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 653 701**	**1 274 986**	**247 296**	**23.5%**	**418 229**	**39.7%**	**246 561**	**19.3%**	**176 926**	**13.9%**	**1 089 693**	**85.4%**	**141 463**	**75.7%**	**25.1%**
Property rates, penalties and collection charges	132 691	155 310	26 155	19.7%	24 030	18.1%	41 887	26.8%	20 678	19.6%	112 750	107.1%	31 253	118.4%	(33.9%)
Service charges	344 662	417 916	64 147	17.3%	159 379	43.1%	167 607	35.8%	123 992	29.4%	465 334	106.6%	62 694	91.1%	33.8%
Other revenue	62 124	260 048	11 232	17.3%	30 296	14.4%	10 516	4.3%	9 648	3.4%	139 168	45.2%	12 026		(33.7%)
Government - operating	162 241	230 168	82 425	46.8%	59 868	41.1%	45 173	19.9%	4 600	2.1%	169 482	82.2%	31	81.0%	2 291.9%
Government - capital	752 291	230 168	52 322	25.8%	59 868	41.1%	45 173	19.9%	4 600	2.1%	169 482	82.2%	31	81.0%	2 291.9%
Interest	32 688	54 372	10 396	25.5%	16 112	27.1%	16 702	33.0%	16 644	30.7%	59 917	110.6%	1 691	33.5%	1 002.1%
Dividends															
Payments	**(945 647)**	**(1 279 125**	**(234 642)**	**24.8%**	**(308 599)**	**39.0%**	**(210 434)**	**17.1%**	**(223 758)**	**17.8%**	**(1 047 535)**	**81.9%**	**(189 642)**	**84.7%**	**13.4%**
Suppliers and employees	(927 388)	(1 271 933)	(233 332)	24.9%	(307 119)	39.2%	(210 699)	17.0%	(222 555)	17.9%	(1 038 643)	81.7%	(188 748)	84.8%	13.0%

Finance charges	(8 406)	(7 200)	(1 071)	17.9%	(1 386)	19.4%	(2 038)	35.2%	(2 123)	43.8%	(8 693)	119.2%	(596)	95.3%	992.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**107 854**	**(4 123)**	**12 447**	**11.5%**	**49 721**	**46.1%**	**28 127**	**(660.2%)**	**(48 825)**	**1 183.7%**	**41 470**	**(1 662.9%)**	**(57 578)**	**(88.1%)**	**(15.2%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	**100.0%**	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(76 698)**	**(216 213)**	**(2 996)**	**3.9%**	**(26 755)**	**35.2%**	**(49 979)**	**186.8%**	**(53 692)**	**24.8%**	**(124 330)**	**57.3%**	**(72 356)**	**61.9%**	**(25.8%)**
Capital assets	(76 698)	(216 213)	(2 996)	3.9%	(26 755)	35.2%	(49 979)	186.8%	(53 692)	24.8%	(124 330)	57.3%	(72 356)	61.9%	(25.8%)
Net Cash from/(used) Investing Activities	**(76 698)**	**(216 213)**	**(2 996)**	**3.9%**	**(26 755)**	**35.2%**	**(49 979)**	**186.8%**	**(53 692)**	**24.8%**	**(124 330)**	**57.3%**	**(72 356)**	**61.9%**	**(25.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**20 300**	**34**	**-**	**43**	**-**	**49**	**.2%**	**48**	**.2%**	**172**	**.8%**	**64**	**-.7%**	**(25.8%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long-term/refinancing	-	20 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	34	-	43	-	49	14 750.1%	48	14 602.4%	172	52 739.1%	64	-	(33.6%)
Payments	**(11 591)**	**(11 769)**	**(1 514)**	**17.4%**	**(1 514)**	**13.4%**	**(4 577)**	**17.1%**	**(1 577)**	**17.3%**	**(15 477)**	**114.3%**	**(1 613)**	**99.9%**	**4.6%**
Repayment of borrowing	(11 591)	(11 769)	(1 514)	17.4%	(1 514)	13.4%	(4 577)	17.1%	(1 577)	17.3%	(15 477)	114.3%	(1 613)	99.9%	16.6%
Net Cash from/(used) Financing Activities	**(11 591)**	**16 531**	**(1 480)**	**27.1%**	**(1 791)**	**22.1%**	**(4 528)**	**(24.2%)**	**(1 529)**	**(12.0%)**	**(13 299)**	**(80.6%)**	**(1 768)**	**(24.5%)**	**11.9%**
Net Increase/(Decrease) in cash held	**20 045**	**(203 847)**	**8 342**	**31.6%**	**19 175**	**95.7%**	**(17 180)**	**8.4%**	**(104 405)**	**51.2%**	**(96 158)**	**47.2%**	**(131 702)**	**164.4%**	**(20.7%)**
Cash/cash equivalents at the year begin:	106 624	85 048	85 048	79.8%	91 891	84.7%	111 066	130.2%	93 886	100.2%	85 048	89.0%	141 662	90.1%	(33.8%)
Cash/cash equivalents at the year end:	126 551	(117 998)	91 891	71.3%	111 066	84.6%	93 886	(79.6%)	(10 518)	9.8%	(10 518)	9.0%	10 159	9.4%	(904.6%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	27 829	6.6%	16 738	5.0%	16 196	7.9%	276 034	69.6%	336 514	31.5%	-	-	277 029	94.5%
Receivables from Non-exchange Transactions - Prop	17 898	30.6%	8 842	15.2%	3 219	5.7%	28 111	48.5%	58 160	5.5%	-	-	43 226	74.5%
Receivables from Non-exchange Transactions - Royal	17 825	7.3%	13 366	5.7%	10 208	4.4%	183 668	83.6%	224 442	22.0%	-	-	224 625	98.3%
Receivables from Exchange Transactions - Waste Wat	2 265	5.7%	3 163	5.5%	2 410	4.0%	49 130	84.7%	58 016	5.4%	-	-	53 021	91.5%
Receivables from Exchange Transactions - Waste Wa	5 301	5.8%	3 822	4.2%	5 642	6.2%	76 556	83.8%	91 322	8.6%	-	-	87 921	96.3%
Receivables from Exchange Transactions - Property R	68	11.5%	52	8.9%	14	2.4%	458	77.2%	591	.1%	-	-	90	15.3%
Interest on Arrear Debtor Accounts	0	-	0	.1%	-	-	167	99.9%	168	-	-	-	0	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 056	4.4%	27 232	9.6%	14 928	4.2%	228 406	80.8%	284 640	26.7%	-	-	210 650	73.4%
Total By Income Source	**76 962**	**7.4%**	**73 337**	**6.9%**	**62 968**	**5.9%**	**849 476**	**79.8%**	**1 064 734**	**100.0%**	**-**	**-**	**947 336**	**89.0%**
Debtors Age Analysis By Customer Group														
Organs of State	2 562	14.6%	2 019	8.3%	1 448	5.8%	17 338	71.2%	24 368	2.3%	-	-	17 426	71.5%
Commercial	24 653	14.4%	23 370	10.8%	11 231	4.6%	164 056	70.2%	232 660	21.9%	-	-	164 655	70.8%
Households	49 747	5.4%	47 948	6.2%	49 823	6.5%	667 082	81.9%	814 600	76.5%	-	-	757 164	93.0%
Other	801	.7%	1 001	.8%	466	.7%	101 021	98.0%	103 106	9.7%	-	-	208 091	649.3%
Total By Customer Group	**76 962**	**7.4%**	**73 337**	**6.9%**	**62 968**	**5.9%**	**849 476**	**79.8%**	**1 064 734**	**100.0%**	**-**	**-**	**947 336**	**89.0%**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	17 722	43.2%	13 539	32.3%	9 419	23.1%	-	-	40 680	25.6%
Bulk Water	16 342	33.6%	17 734	32.7%	16 127	33.6%	-	-	54 202	34.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemients	690	100.0%	-	-	-	-	-	-	690	.4%
Trade Creditors	167	77.0%	49	22.7%	-	-	-	-	216	.1%
Audito-General	377	54.0%	322	46.0%	-	-	-	-	699	.4%
Other	32 011	80.7%	4 632	7.4%	1 774	2.8%	5 703	9.1%	62 619	39.3%
Total	**87 810**	**55.2%**	**36 316**	**22.8%**	**29 314**	**18.4%**	**5 703**	**3.6%**	**159 143**	**100.0%**

Contact Details

Municipal Manager	Mr M G Sedibe (Acting)	018 788 6026
Financial Manager	Ms AS Ngwenya	018 788 6002

Source Local Government Database

1. All figures in this report are unaudited.

GAUTENG: WEST RAND (DC48)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**296 428**	**306 602**	**107 294**	**36.0%**	**74 627**	**25.0%**	**86 579**	**28.2%**	**20 683**	**6.7%**	**289 183**	**94.3%**	**980**	**58.4%**	**2 010.4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	4 043	4 032	62	1.5%	141	3.5%	189	4.7%	139	3.5%	532	13.9%	146	12.6%	(8.5%)
Rental of facilities and equipment	1 947	1 947	313	16.1%	242	12.5%	350	20.2%	369	19.0%	1 274	64.4%	274	66.2%	13.0%
Interest earned - external investments	1 177	7 177	1 041	14.5%	221	3.1%	267	3.7%	1 309	18.2%	2 838	39.5%	307	30.3%	326.5%
Interest earned - outstanding debtors	-	-	15	-	-	-	14	-	-	-	31	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	174	174	29	16.7%	-	-	-	-	-	-	29	16.7%	33	64.6%	(100.0%)
Agency services	39 700	28 000	-	-	60	2%	10 609	38.0%	401	1.4%	11 069	39.6%	-	49.3%	(100.0%)
Transfers recognised - operational	204 435	227 602	101 968	49.9%	67 020	32.8%	71 403	31.3%	13 674	6.1%	254 153	111.6%	-	72.0%	(100.0%)
Other own revenue	43 891	37 556	3 866	8.8%	6 937	15.8%	3 472	9.4%	4 911	13.4%	19 068	51.2%	220	25.1%	1 003.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**296 532**	**319 606**	**73 707**	**25.4%**	**74 277**	**25.6%**	**69 244**	**21.4%**	**73 567**	**23.1%**	**289 795**	**90.8%**	**60 068**	**70.4%**	**22.5%**
Employee related costs	168 429	169 012	40 757	27.9%	39 614	23.4%	36 439	21.5%	49 416	23.8%	162 226	95.7%	43 998	72.4%	(4.5%)
Remuneration of councillors	12 327	11 627	2 535	20.4%	2 646	20.8%	2 622	23.1%	2 712	22.3%	10 516	83.0%	2 516	68.3%	7.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 766	9 766	2 072	21.1%	1 996	20.4%	1 999	20.4%	2 157	22.0%	8 221	83.9%	3 782	152.2%	(43.1%)
Finance charges	90	90	-	-	-	-	-	-	-	-	-	-	-	100.2%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 302	2 300	(286)	(12.4%)	802	34.8%	454	19.7%	270	16.2%	1 344	58.2%	-	-	(100.0%)
Transfers and grants	4 394	4 394	1 200	27.3%	2 000	45.5%	1 200	27.3%	594	13.5%	4 994	113.7%	-	25.6%	(100.0%)
Other expenditure	92 194	121 223	22 444	24.3%	27 320	29.6%	26 333	29.8%	27 216	22.5%	102 308	84.4%	11 672	61.3%	134.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 896**	**(12 204)**	**33 587**		**350**		**16 336**		**(52 885)**		**(612)**		**(59 088)**		
Transfers recognised - capital	12 204	12 204	-	-	-	-	12 000	98.3%	-	-	12 000	98.3%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 100**	**-**	**33 587**		**350**		**30 336**		**(52 885)**		**11 388**		**(59 088)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**20 100**	**-**	**33 587**		**350**		**30 336**		**(52 885)**		**11 388**		**(59 088)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 100**	**-**	**33 587**		**350**		**30 336**		**(52 885)**		**11 388**		**(59 088)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 100**	**-**	**33 587**		**350**		**30 336**		**(52 885)**		**11 388**		**(59 088)**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**20 100**	**10 200**	**-**	**-**	**1 695**	**8.4%**	**6 200**	**60.8%**	**1 904**	**18.7%**	**9 800**	**96.1%**	**-**	**.3%**	**(100.0%)**
National Government	10 000	10 100	-	-	1 695	17.0%	6 200	61.4%	1 904	18.9%	9 800	97.0%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 000**	**10 100**	**-**	**-**	**1 695**	**17.0%**	**6 200**	**61.4%**	**1 904**	**18.9%**	**9 800**	**97.0%**	**-**	**-**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**20 100**	**10 200**	**-**	**-**	**1 695**	**8.4%**	**6 200**	**60.8%**	**1 904**	**18.7%**	**9 800**	**96.1%**	**-**	**.3%**	**(100.0%)**
Governance and Administration	100	100	-	-	56	56.1%	-	-	-	-	56	56.1%	-	4.9%	-
Executive & Council	100	100	-	-	56	56.0%	-	-	-	-	56	56.0%	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	10 000	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	10 000	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 000**	**10 000**	**-**	**-**	**1 637**	**16.4%**	**6 200**	**62.0%**	**1 904**	**19.0%**	**9 742**	**97.4%**	**-**	**-**	**(100.0%)**
Planning and Development	10 000	10 000	-	-	1 637	16.4%	6 200	62.0%	1 904	19.0%	9 742	97.4%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**310 632**	**310 632**	**110 113**	**35.4%**	**79 050**	**25.4%**	**97 717**	**31.5%**	**20 683**	**6.7%**	**307 563**	**99.0%**	**980**	**84.4%**	**2 010.4%**
Property rates, penalties and collection charges	-	-	-		-		-		-		-		-		
Service charges	4 613	4 613	110	2.4%	195	4.2%	197	4.7%	135	2.9%	637	13.8%	148	19.4%	(7.4%)
Other revenue	52 602	52 602	7 382	8.8%	11 458	14.0%	4 540	4.9%	4 522	5.9%	27 902	53.8%	525	65.6%	823.3%
Government - operating	254 434	254 434	100 291	39.4%	67 935	33.8%	82 243	40.2%	14 322	7.0%	263 991	103.8%	-	88.7%	(100.0%)
Government - capital	196	196	196	100.0%	-		196	100.0%	-		392	200.0%	-		
Interest	7 031	7 031	134	3.8%	231	3.1%	1 540	17.3%	1 506	16.2%	3 410	41.4%	307	40.9%	329.5%
Dividends															
Payments	**(286 532)**	**(286 532)**	**(72 010)**	**24.8%**	**(94 012)**	**28.2%**	**(91 781)**	**31.6%**	**(71 268)**	**24.5%**	**(319 802)**	**110.1%**	**(53 628)**	**89.4%**	**28.2%**
Suppliers and employees	(286 040)	(286 040)	(70 810)	24.8%	(82 810)	29.0%	(90 963)	31.8%	(70 656)	24.7%	(315 318)	110.2%	(53 628)	90.7%	27.1%

Finance charges	(64)	(42)	-		(2)	3.2%	(11)	16.2%	(54)	-	(19)	35.6%	-	100.0%	
Transfers and grants	(4 384)	(4 384)	(1 289)	37.3%	(2 000)	45.6%	(669)	15.2%	(594)	13.5%	(4 594)	154.6%	-	23.2%	(100.0%)
Net Cash from/(used) Operating Activities	**20 155**	**20 155**	**38 103**	**189.0%**	**(5 742)**	**(28.7%)**	**3 937**	**23.5%**	**(30 607)**	**(251.8%)**	**(12 328)**	**(61.3%)**	**(54 649)**	**16.9%**	**(7.4%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 155)**	**(20 155)**	**-**	**-**	**(1 693)**	**8.4%**	**(6 250)**	**30.8%**	**(1 904)**	**9.5%**	**(9 850)**	**48.9%**	**(4 448)**	**83.4%**	**(57.1%)**
Capital assets	(20 155)	(20 155)	-	-	(1 693)	8.4%	(6 250)	30.8%	(1 904)	9.5%	(9 850)	48.9%	(4 448)	83.4%	(57.1%)
Net Cash from/(used) Investing Activities	**(20 155)**	**(20 155)**	**-**	**-**	**(1 693)**	**8.4%**	**(6 250)**	**30.8%**	**(1 904)**	**9.5%**	**(9 850)**	**48.9%**	**(4 448)**	**83.3%**	**(57.1%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	(167.4%)	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	(167.4%)	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(332.4%)**	**-**
Net Increase/(Decrease) in cash held	**(0)**	**(0)**	**38 103**	**############**	**(7 435)**	**39 250 189.5%**	**(264)**	**1 387 594.7%**	**(52 511)**	**############**	**(22 125)**	**############**	**(59 098)**	**21.7%**	**(11.1%)**
Cash/cash equivalents at the year begin:	86 562	86 562	35 810	41.1%	73 715	85.2%	66 297	76.6%	60 994	70.2%	33 612	41.1%	39 677	262.4%	(33.2%)
Cash/cash equivalents at the year end:	**86 562**	**86 562**	**73 715**	**85.2%**	**66 297**	**76.6%**	**60 994**	**70.2%**	**13 483**	**15.6%**	**13 483**	**15.6%**	**39 788**	**262.4%**	**(66.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	27 498	96.8%	917	3.2%	28 413	100.0%	-	-	917	3.0%
Total By Income Source	**-**	**-**	**-**	**-**	**27 498**	**96.8%**	**917**	**3.2%**	**28 413**	**100.0%**	**-**	**-**	**917**	**3.0%**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	27 498	96.8%	917	3.2%	28 413	100.0%	-	-	917	3.0%
Total By Customer Group	**-**	**-**	**-**	**-**	**27 498**	**96.8%**	**917**	**3.2%**	**28 413**	**100.0%**	**-**	**-**	**917**	**3.0%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 288	99.9%	-	-	1	>1%	-	-	1 289	100.0%
Total	**1 288**	**99.9%**	**-**	**-**	**1**	**>1%**	**-**	**-**	**1 289**	**100.0%**

Contact Details

Municipal Manager	Mr M D Mokwena	011 411 5159
Financial Manager	Mr Rishen Muthusili	011 411 5234

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**29 534 286**	**29 540 627**	**7 833 937**	**26.5%**	**7 333 186**	**24.8%**	**5 730 463**	**19.4%**	**8 156 974**	**27.6%**	**29 054 560**	**98.4%**	**5 609 582**	**99.9%**	**45.4%**
Property rates	5 800 863	5 800 863	1 471 218	25.3%	1 433 803	24.7%	1 107 006	19.1%	1 943 697	33.5%	5 155 824	106.1%	1 402 687	114.1%	38.6%
Property rates - penalties and collection charges	132 945	132 945	40 134	30.2%	36 466	19.6%	20 998	15.8%	33 561	19.6%	112 810	85.0%	37 616	108.5%	(10.8%)
Service charges - electricity revenue	11 778 024	11 778 024	3 163 467	26.9%	2 703 360	23.0%	2 827 018	24.2%	2 778 210	23.6%	11 442 055	97.1%	2 624 072	98.7%	5.9%
Service charges - water revenue	3 279 627	3 279 627	770 297	23.5%	786 482	24.0%	745 616	22.6%	719 822	21.9%	3 017 208	92.0%	744 602	99.6%	(3.3%)
Service charges - sanitation revenue	855 078	855 078	203 991	23.9%	205 589	24.0%	200 033	24.0%	189 940	22.0%	800 666	93.6%	200 248	103.8%	(5.1%)
Service charges - refuse revenue	550 924	550 924	133 991	24.7%	141 998	25.7%	138 624	25.2%	148 356	26.9%	563 920	102.0%	135 154	101.4%	9.7%
Service charges - other	166 662	166 662	43 282	26.6%	41 278	25.1%	44 371	33.3%	33 474	22.8%	162 516	110.6%	26 780	125.6%	(15.9%)
Rental of facilities and equipment	483 503	483 503	82 167	16.7%	111 444	23.1%	115 928	24.0%	101 044	20.9%	410 584	86.7%	112 535	96.2%	(9.8%)
Interest earned - external investments	760 533	764 557	66 536	13.0%	122 226	16.1%	130 662	17.1%	184 502	24.1%	536 109	70.2%	103 078	76.6%	78.1%
Interest earned - outstanding debtors	163 249	163 249	49 607	29.8%	33 470	20.8%	82 022	38.2%	63 047	38.6%	228 162	139.8%	49 129	125.4%	28.3%
Dividends received															
Fines	83 499	83 499	9 152	11.0%	10 468	12.5%	11 070	13.3%	21 460	25.7%	52 150	62.5%	10 266	59.8%	40.6%
Licences and permits	26 338	26 338	7 972	30.3%	7 632	29.0%	8 100	30.8%	5 660	19.3%	29 364	109.4%	7 474	122.7%	(21.8%)
Agency services	13 382	13 382	2 756	20.2%	2 317	17.3%	2 516	18.8%	1 791	13.2%	9 380	69.0%	2 276	89.3%	(20.4%)
Transfers recognised - operational	2 940 027	2 616 806	667 401	36.8%	609 945	22.1%	89 555	3.4%	794 902	30.4%	2 460 803	94.0%	2 493	81.8%	23772.0%
Other own revenue	2 760 606	2 809 616	839 157	30.1%	878 568	31.8%	196 809	6.8%	1 147 566	40.8%	3 064 662	109.1%	131 665	98.7%	770.2%
Gains on disposal of PPE	33 612	33 612	1 999	5.9%	2 359	6.9%	5 415	16.1%	(529)	(1.6%)	8 845	26.7%	237	18.2%	(662.7%)
Operating Expenditure	**29 439 039**	**29 522 140**	**6 434 316**	**21.9%**	**6 879 287**	**23.4%**	**6 536 463**	**22.1%**	**8 025 966**	**27.2%**	**27 876 032**	**94.4%**	**6 422 653**	**95.1%**	**25.0%**
Employee related costs	7 975 803	7 980 020	1 769 262	22.2%	2 149 286	27.0%	1 868 090	23.4%	1 894 695	23.7%	7 681 333	96.2%	1 643 191	96.5%	14.7%
Remuneration of councillors	86 564	86 564	23 157	26.8%	24 744	28.6%	27 172	27.6%	28 241	28.7%	103 314	119.4%	26 316	97.4%	7.1%
Debt impairment	644 931	644 931	24 345	3.8%	37 640	5.8%	310 972	48.2%	49 446	7.7%	422 403	65.5%	57 391	56.5%	(13.8%)
Depreciation and asset impairment	2 140 381	2 139 630	460 915	21.5%	488 670	21.8%	537 410	25.1%	546 820	25.6%	2 013 816	94.1%	473 508	96.2%	15.5%
Finance charges	1 427 941	1 427 572	87 741	6.1%	416 702	29.2%	89 120	6.2%	399 566	28.0%	993 092	69.6%	333 079	80.8%	19.9%
Bulk purchases	6 760 765	6 760 765	2 468 191	27.3%	2 131 833	31.6%	2 118 312	31.3%	2 574 176	38.4%	9 492 512	97.2%	2 104 561	95.8%	22.3%
Other Materials	5 267	5 267	10 842	205.8%	(6 427)	(122.0%)	887	16.8%	1 322	24.7%	4 625	87.8%	17 617	26.4%	(92.5%)
Contracted services	3 822 021	3 871 170	763 884	19.9%	896 710	23.5%	887 829	23.2%	1 184 080	30.6%	3 711 127	95.9%	880 598	95.8%	19.6%
Transfers and grants	222 331	223 166	62 588	28.1%	35 171	15.8%	44 637	20.0%	114 565	51.3%	256 871	115.1%	30 278	66.8%	189.0%
Other expenditure	3 329 096	3 380 646	561 796	16.6%	739 680	22.8%	540 602	16.7%	1 232 284	38.4%	3 191 544	94.4%	726 429	89.2%	69.6%
Loss on disposal of PPE	287	287			211	73.4%	35	20.0%	1 680	937.5%	2 271	791.4%	990	107.2%	232.9%
Surplus/(Deficit)	**94 247**	**8 486**	**1 399 622**		**453 899**		**(805 999)**		**131 008**		**1 178 528**		**(812 071)**		
Transfers recognised - capital	2 904 853	3 581 215	439 296	15.1%	668 774	24.1%	628 022	17.4%	1 521 955	42.7%	3 440 048	96.1%	394 331	106.4%	286.0%
Contributions recognised - capital	-	-	-		-		-		-		-		-		
Contributed assets	-	-	-		-		-		-		-		-		
Surplus/(Deficit) after capital transfers and contributions	**3 663 179**	**3 589 701**	**1 827 918**		**1 312 672**		**(179 476)**		**1 652 957**		**4 624 999**		**(418 728)**		
Taxation	-	-	-		-		-		-		-		-		
Surplus/(Deficit) after taxation	**3 663 179**	**3 589 701**	**1 827 918**		**1 312 672**		**(179 476)**		**1 652 957**		**4 624 999**		**(418 728)**		
Attributable to minorities	-	-	-		-		-		-		-		-		
Surplus/(Deficit) attributable to municipality	**3 663 179**	**3 589 701**	**1 827 918**		**1 312 672**		**(179 476)**		**1 652 957**		**4 624 999**		**(418 728)**		
Share of surplus/ (deficit) of associate	-	-	-		-		-		-		-		-		
Surplus/(Deficit) for the year	**3 663 179**	**3 589 701**	**1 827 918**		**1 312 672**		**(179 476)**		**1 652 957**		**4 624 999**		**(418 728)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**6 046 526**	**6 039 933**	**822 616**	**13.6%**	**1 173 078**	**19.4%**	**1 101 743**	**18.2%**	**2 002 550**	**33.2%**	**5 100 987**	**84.5%**	**1 767 749**	**111.8%**	**13.3%**
National Government	2 753 247	2 764 842	336 598	12.2%	721 939	26.2%	512 703	18.5%	504 888	18.3%	2 075 802	75.1%	903 718	94.1%	(44.1%)
Provincial Government	793 606	795 452	91 698	11.6%	139 771	17.7%	61 872	7.8%	245 758	30.9%	539 130	67.8%	167 741	674.5%	46.5%
District Municipality	-	-	-		-		-		-		-		-		
Other transfers and grants	17 800	30 920	-		1 507	8.5%	780	2.5%	12 478	40.4%	14 766	47.8%	157	45.3%	7 846.4%
Transfers recognised - capital	**3 564 653**	**3 591 215**	**428 296**	**12.0%**	**862 997**	**24.1%**	**575 361**	**16.0%**	**763 162**	**21.2%**	**2 629 697**	**73.1%**	**1 071 617**	**121.7%**	**(28.8%)**
Borrowing	1 600 000	1 600 000	-		-		-		-		-		757 972	75.8%	(100.0%)
Internally generated funds	1 481 873	1 447 720	393 320	26.7%	310 080	21.2%	526 384	36.4%	1 239 387	85.6%	2 470 290	171.0%	171 8473	83.4%	(1 825.0%)
Public contributions and donations	-	-	-		-		-		-		-		-		
Capital Expenditure Standard Classification	**6 046 526**	**6 039 933**	**822 616**	**13.6%**	**1 173 078**	**19.4%**	**1 101 743**	**18.2%**	**2 002 550**	**33.2%**	**5 100 987**	**84.5%**	**1 767 749**	**111.8%**	**13.3%**
Governance and Administration	544 161	574 414	54 936	14.1%	167 687	30.7%	78 474	9.7%	138 439	34.1%	364 860	48.7%	174 836	71.1%	(4.9%)
Executive & Council	16 283	27 617	1 188	4.3%	1 596	67%	287	1.0%	14 508	52.9%	17 630	64.1%	12 736	71.4%	14.3%
Budget & Treasury Office	112 969	149 031	12 942	11.5%	26 418	23.4%	15 136	10.2%	55 127	37.0%	109 623	73.6%	64 599	63.3%	24.4%
Corporate Services	110 117	338 852	19 990	18.1%	29 570	26.9%	14 051	4.1%	68 739	17.9%	133 750	39.5%	74 644	99.9%	(19.6%)
Community and Public Safety	1 154 161	1 148 516	142 115	9.9%	346 769	47.9%	177 814	8.9%	183 741	9.1%	850 440	74.1%	365 142	119.9%	(11.9%)
Community & Social Services	164 484	196 333	9 002	5.4%	29 401	17.7%	29 470	15.4%	23 900	12.2%	60 663	42.2%	30 781	43.8%	(22.0%)
Sport And Recreation	21 615	23 522	1 948	8.8%	2 768	12.2%	(768)	(3.8%)	13 746	54.8%	18 719	74.6%	12 228	115.2%	(10.1%)
Public Safety	84 884	79 883	4 713	5.4%	31 431	38.2%	6 466	8.2%	20 460	29.6%	63 123	90.6%	34 457	89.9%	(43.8%)
Housing	1 219	1 219	1 219	100.0%	1 219	100.0%	1 219	100.0%	1 219	100.0%	4 876	400.0%	2 219	201.9%	(33.2%)
Health	774 859	846 559	125 234	16.2%	281 950	34.7%	140 427	9.9%	124 396	8.8%	672 007	79.4%	77 057	61.6%	(19.2%)
Economic and Environmental Services	**2 186 025**	**1 997 010**	**364 888**	**17.3%**	**526 647**	**25.0%**	**625 054**	**34.6%**	**533 969**	**29.2%**	**2 052 647**	**102.2%**	**634 457**	**88.3%**	**(15.8%)**
Planning and Development	230 674	227 668	16 346	7.1%	36 167	15.9%	35 846	16.2%	53 044	27.9%	136 402	60.0%	64 691	148.4%	(2.8%)
Road Transport	1 870 351	1 689 118	348 543	18.3%	538 680	27.1%	588 158	37.2%	772 660	48.9%	2 216 145	140.3%	569 566	83.8%	35.7%
Environmental Protection															
Trading Services	**2 092 512**	**2 088 461**	**275 521**	**13.1%**	**325 652**	**15.6%**	**299 121**	**14.3%**	**612 266**	**29.3%**	**1 512 118**	**72.4%**	**683 413**	**98.8%**	**(10.4%)**
Electricity	606 402	603 194	99 037	16.4%	110 548	17.7%	106 127	17.6%	106 270	17.6%	422 978	70.2%	221 156	89.2%	(52.1%)
Water	913 191	823 991	121 260	14.9%	135 676	14.7%	111 371	13.5%	179 941	21.8%	548 468	66.6%	237 674	97.4%	(24.3%)
Waste Water Management	558 701	531 078	44 777	8.0%	62 368	10.8%	67 446	12.3%	293 532	53.3%	468 121	84.6%	188 108	111.8%	48.0%
Waste Management	94 168	109 638	9 916	11.9%	16 994	20.1%	13 982	12.8%	32 701	29.8%	73 593	67.1%	20 502	93.8%	28.8%
Other	**82 145**	**79 333**	**5 532**	**6.9%**	**5 167**	**6.8%**	**10 270**	**13.8%**	**63 185**	**79.7%**	**84 154**	**106.1%**	**1 884**	**32.9%**	**5 739.9%**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**31 955 386**	**31 514 418**	**7 685 894**	**24.1%**	**8 871 225**	**27.8%**	**6 461 445**	**20.5%**	**9 999 765**	**31.7%**	**33 018 328**	**104.8%**	**5 146 888**	**97.2%**	**94.3%**
Property rates, penalties and collection charges	5 639 952	5 647 939	1 356 363	24.0%	1 814 668	32.2%	1 223 320	21.7%	1 761 265	31.2%	6 155 636	109.0%	1 242 177	110.7%	41.8%
Service charges	16 967 768	15 974 266	3 241 987	26.2%	4 660 916	38.0%	3 691 285	19.8%	4 339 988	27.8%	15 937 947	99.8%	2 431 678	93.8%	53.8%
Other revenue	3 158 805	3 158 805	966 376	30.6%	1 099 735	37.1%	4 132	.2%	2 143 542	67.9%	4 164 747	130.0%	301 877	121.4%	460.2%
Government - operating	2 946 637	2 916 809	1 600 729	39.8%	471 206	11.6%	713 169	27.3%	639 944	23.2%	2 995 436	110.6%	133 536	67.3%	386.9%
Government - capital	1 842 221	1 842 221	260 972	28.3%	62 672	6.8%	130 130	20.9%	548 040	29.7%	1 001 814	80.4%		0.0%	1000.0%
Interest	501 155	527 358	259 470	39.8%	52 472	8.0%	150 130	29.9%	248 040	29.7%	709 260	82.4%	674 623	63.5%	(963.6%)
Dividends															
Payments	**(25 997 892)**	**(26 047 738)**	**(7 616 430)**	**29.3%**	**(7 225 670)**	**27.8%**	**(4 534 772)**	**17.4%**	**(5 948 464)**	**22.8%**	**(25 229 363)**	**96.8%**	**(6 919 458)**	**107.4%**	**(3.8%)**
Suppliers and employees	(24 347 469)	(24 397 716)	(7 471 264)	30.7%	(6 780 699)	27.8%	(4 418 682)	18.1%	(5 308 858)	21.8%	(23 979 511)	98.3%	(5 648 623)	106.8%	(5.0%)

Finance charges	(1 427 845)	(1 427 450)	(94 587)	0.0%	(419 607)	29.4%	(72 053)	5.0%	(417 033)	29.2%	(993 668)	69.6%	(370 896)	93.8%	124.8%
Transfers and grants	(322 021)	(322 021)	(62 599)	20.1%	(56 135)	18.8%	(46 622)	20.1%	(116 580)	51.0%	(232 977)	115.0%	-	73.2%	(100.0%)
Net Cash from/(used) Operating Activities	**2 957 494**	**5 465 672**	**67 444**	**1.1%**	**1 632 548**	**27.5%**	**1 920 673**	**23.2%**	**4 139 301**	**76.1%**	**7 788 666**	**142.5%**	**(872 659)**	**43.0%**	**(376.7%)**
Cash Flow from Investing Activities															
Receipts	**32 716**	**32 716**	**(1 015)**	**(3.1%)**	**5 001**	**15.3%**	**7 931**	**24.2%**	**(1 789)**	**(5.5%)**	**10 128**	**31.0%**	**885 536**	**2 682.0%**	**(100.2%)**
Proceeds on disposal of PPE	33 612	33 612	1 888	5.6%	2 087	6.2%	5 337	15.9%	(2 699)	(7.8%)	6 714	20.0%	-	15.7%	(100.0%)
Decrease in non-current debtors	896	896	(2 904)	322.0%	2 904	322.0%	2 594	(289.0%)	910	(91.4%)	3 414	(380.4%)	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease/increase in non-current investments	-	-	-	-	-	-	-	-	49	-	49	-	885 536	-	(100.0%)
Payments	**(6 646 928)**	**(6 646 928)**	**(823 616)**	**13.6%**	**(1 173 078)**	**19.4%**	**(1 181 745)**	**18.2%**	**(2 092 558)**	**33.1%**	**(5 169 997)**	**84.4%**	**(881 403)**	**96.8%**	**152.9%**
Capital assets	(6 646 928)	(6 646 928)	(823 616)	13.6%	(1 173 078)	19.4%	(1 181 745)	18.2%	(2 092 558)	33.1%	(5 169 997)	84.4%	(881 403)	96.8%	152.9%
Net Cash from/(used) Investing Activities	**(6 614 212)**	**(6 614 212)**	**(824 631)**	**13.7%**	**(1 168 073)**	**19.4%**	**(1 693 814)**	**18.2%**	**(2 094 338)**	**33.2%**	**(5 099 959)**	**84.8%**	**4 122**	**76.9%**	**(48 715.8%)**
Cash Flow from Financing Activities															
Receipts	**1 081 374**	**1 079 153**	**(19 967)**	**(1.8%)**	**11 377**	**1.1%**	**(145 694)**	**(13.3%)**	**(8 963)**	**(.8%)**	**(163 417)**	**(15.1%)**	**1 000 000**	**81.0%**	**(100.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	1 000 000	100.0%	(100.0%)
Increase (decrease) in consumer deposits	81 374	79 153	(19 967)	(24.5%)	11 377	14.0%	(145 694)	(184.2%)	(8 963)	(11.4%)	(163 417)	(206.5%)	-	(22.8%)	(100.0%)
Payments	**(1 159 167)**	**(1 097 470)**	**(727 053)**	**62.9%**	**(744 697)**	**64.4%**	**(545 937)**	**37.7%**	**(563 419)**	**54.9%**	**(855 310)**	**60.7%**	**(764 477)**	**655.1%**	**(7.8%)**
Repayment of borrowing	(1 159 167)	(1 097 470)	(727 053)	62.9%	(744 697)	64.4%	(545 937)	37.7%	(563 419)	54.9%	(855 310)	60.7%	(764 477)	655.1%	(7.8%)
Net Cash from/(used) Financing Activities	**(165 188)**	**(18 284)**	**(295 930)**	**235.3%**	**(233 320)**	**213.9%**	**(364 017)**	**2 424.6%**	**(271 469)**	**1 866.7%**	**(1 156 699)**	**7 163.1%**	**715 527**	**(188.8%)**	**(127.9%)**
Net Increase/(Decrease) in cash held	**(165 906)**	**(363 824)**	**(1 016 127)**	**611.3%**	**233 998**	**(141.0%)**	**439 642**	**(77.7%)**	**1 883 354**	**(334.7%)**	**1 541 438**	**(273.4%)**	**(152 959)**	**765.3%**	**(1 331.4%)**
Cash/cash equivalents at the year begin:	5 150 662	5 150 662	5 878 727	114.2%	4 864 615	94.4%	5 098 578	82.7%	5 538 641	99.8%	5 878 727	99.2%	4 174 723	110.2%	33.8%
Cash/cash equivalents at the year end:	**4 984 756**	**5 602 998**	**4 864 600**	**97.3%**	**5 098 570**	**102.0%**	**5 538 620**	**99.8%**	**7 420 174**	**132.4%**	**7 420 174**	**132.4%**	**4 021 764**	**76.4%**	**84.5%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	662 605	9.6%	621 394	4.9%	94 638	2.1%	1 402 004	91.0%	1 722 297	39.0%	36 644	2.1%	790 603	46.0%
Trade and Other Receivables from Exchange Transac	382 125	30.1%	112 756	16.8%	20 218	4.5%	248 418	21.9%	774 498	13.7%	19 604	2.5%	356 406	46.0%
Receivables from Non-exchange Transactions - Prop	370 311	21.1%	99 698	5.7%	66 302	4.5%	1 215 452	69.2%	1 752 758	39.7%	(20 655)	(1.0%)	806 619	46.0%
Receivables from Exchange Transactions - Waste Wat	87 371	23.6%	21 542	5.8%	10 948	3.0%	249 032	66.9%	371 112	8.3%	4 967	1.3%	170 784	46.0%
Receivables from Exchange Transactions - Waste Ma	4 822	60.7%	978	12.3%	80	1.0%	271	3.4%	7 951	.2%	36	.4%	3 641	46.0%
Receivables from Exchange Transactions - Property R	3 602	3.0%	2 628	2.2%	1 680	1.4%	112 322	93.4%	120 247	2.6%	733	.8%	55 105	45.8%
Interest on Arrear Debtor Accounts	(170 900)	(15.6%)	66 318	6.0%	38 666	3.5%	1 162 022	106.0%	1 119 812	18.8%	-	-	511 154	46.0%
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 985	8.7%	85	.2%	34	.1%	21 312	91.0%	34 416	.8%	48 307	143.2%	14 251	41.4%
Total By Income Source	**886 336**	**14.7%**	**386 329**	**6.6%**	**239 354**	**3.9%**	**4 410 793**	**74.8%**	**5 893 812**	**100.0%**	**85 647**	**1.3%**	**2 710 563**	**46.0%**
Debtors Age Analysis By Customer Group														
Organs of State	77 894	8.5%	26 282	12.8%	1 942	.9%	162 897	78.0%	208 812	3.5%	3 697	1.5%	96 096	46.0%
Commercial	264 413	10.9%	164 861	7.0%	135 695	5.6%	1 868 076	76.2%	2 453 165	42.1%	36 266	1.5%	1 141 344	46.0%
Households	544 029	16.4%	193 203	5.8%	89 396	2.7%	2 349 820	70.8%	3 176 448	54.0%	44 208	1.5%	1 461 566	46.0%
Other	54 001	15.1%	12 553	3.5%	11 320	3.2%	110 000	73.8%	182 394	3.8%	1 475	1.2%	72 665	46.0%
Total By Customer Group	**886 336**	**14.7%**	**396 329**	**6.6%**	**238 354**	**3.9%**	**4 410 793**	**74.8%**	**5 893 812**	**100.0%**	**85 647**	**1.5%**	**2 710 563**	**46.0%**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 013 801	100.0%	-	-	-	-	-	-	1 013 801	38.0%
Bulk Water	132 626	100.0%	-	-	-	-	-	-	132 626	5.0%
PAYE deductions	81 313	100.0%	-	-	-	-	-	-	81 313	3.1%
VAT (output less input)	6573	100.0%	-	-	-	-	-	-	6573	-
Pensions / Retirement	94 351	100.0%	-	-	-	-	-	-	94 351	3.6%
Loan repayments	-	-	45 908	4.3%	213 918	20.1%	805 976	75.6%	1 065 802	40.0%
Trade Creditors	158 432	71.8%	21 091	9.6%	37 502	16.6%	4 170	1.9%	220 746	8.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 338	100.0%	-	-	-	-	-	-	16 338	.6%
Total	**1 504 265**	**57.1%**	**66 999**	**2.5%**	**250 870**	**9.5%**	**810 146**	**30.8%**	**2 632 278**	**100.0%**

Contact Details

Municipal Manager	Mr Sibusiso Sithole	031 311 2130
Financial Manager	Mr Rishi Kumar	072 111 121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: VULAMEHLO (KZN211)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**87 983**	**87 983**	**53 832**	**61.2%**	**20 823**	**23.7%**	**157 246**	**178.7%**	**129 726**	**147.4%**	**361 627**	**411.0%**	**8 516**	**87.5%**	**1 424.4%**
Property rates	2 368	2 368	291	8.3%	608	25.7%	4 492	189.6%	3 734	157.7%	9 035	381.6%	598	100.5%	566.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	297	297	-	-	94	31.7%	384	129.2%	453	152.6%	931	313.6%	71	91.2%	542.3%
Interest earned - external investments	700	700	136	19.4%	800	114.3%	1 030	147.1%	2 363	337.6%	4 329	618.4%	489	233.8%	383.6%
Interest earned - outstanding debtors	-	-	-	-	215	-	736	-	-	-	951	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	84 022	84 022	52 477	62.5%	19 103	22.6%	-	-	-	-	71 580	84.7%	7 087	102.4%	(100.0%)
Other own revenue	66	66	1 017	1 196.8%	2	3.0%	146 660	178 233.0%	122 797	144 360.8%	272 612	321 866.1%	6	86	2 186 016.5%
Gains on disposal of PPE	-	-	-	-	-	-	715	-	379	-	1 095	-	-	-	(100.0%)
Operating Expenditure	**100 006**	**100 006**	**9 638**	**9.6%**	**12 502**	**12.5%**	**108 625**	**108.6%**	**91 775**	**91.7%**	**222 540**	**222.4%**	**12 959**	**54.7%**	**608.2%**
Employee related costs	20 090	20 090	1 433	7.1%	4 582	22.8%	23 616	117.6%	20 747	103.3%	50 378	250.8%	3 882	89.8%	434.6%
Remuneration of councillors	6 712	6 712	812	12.1%	1 644	24.5%	8 033	119.7%	9 451	140.8%	19 941	297.1%	1 825	99.4%	417.8%
Debt impairment	938	938	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 978	11 978	-	-	-	-	16 022	133.7%	18 918	157.9%	34 940	290.6%	1 690	41.4%	890.6%
Finance charges	144	144	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	2	-	(39)	-	(36)	-	-	-	(100.0%)
Contracted services	3 869	3 869	186	4.8%	195	5.1%	-	-	-	-	381	10.0%	68	33.1%	(100.0%)
Transfers and grants	5 103	5 103	1 051	20.6%	2 082	50.6%	3 952	77.5%	4 300	84.3%	11 885	233.0%	2 228	-	84.6%
Other expenditure	51 222	51 222	6 156	12.0%	3 994	7.8%	56 999	111.2%	38 499	75.1%	105 233	205.4%	2 964	32.2%	1 198.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 023)**	**(12 023)**	**44 193**		**8 321**		**48 621**		**37 952**		**139 086**		**(4 443)**		
Transfers recognised - capital	38 500	38 500	747	1.9%	6 101	15.8%	-	-	-	-	6 848	17.8%	1 073	33.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 477**	**26 477**	**44 941**		**14 422**		**48 621**		**37 952**		**145 935**		**(3 477)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**26 477**	**26 477**	**44 941**		**14 422**		**48 621**		**37 952**		**145 935**		**(3 477)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 477**	**26 477**	**44 941**		**14 422**		**48 621**		**37 952**		**145 935**		**(3 477)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 477**	**26 477**	**44 941**		**14 422**		**48 621**		**37 952**		**145 935**		**(3 477)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**39 530**	**39 530**	**2 133**	**5.4%**	**7 291**	**18.4%**	**2 031**	**5.1%**	**9 042**	**22.9%**	**20 496**	**51.8%**	**5 284**	**46.1%**	**71.1%**
National Government	39 000	39 000	2 133	5.5%	6 529	17.2%	2 031	5.3%	9 042	23.8%	19 735	51.9%	5 284	60.1%	71.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 000**	**39 000**	**2 133**	**5.5%**	**6 529**	**17.2%**	**2 031**	**5.3%**	**9 042**	**23.8%**	**19 735**	**51.9%**	**5 284**	**60.1%**	**71.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 470	1 470	-	-	761	51.8%	-	-	-	-	761	51.8%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39 530**	**39 530**	**2 133**	**5.4%**	**7 291**	**18.4%**	**2 031**	**5.1%**	**9 042**	**22.9%**	**20 496**	**51.8%**	**5 284**	**46.1%**	**71.1%**
Governance and Administration	**4 598**	**4 598**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	127	127	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	48	48	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**777**	**-**	**-**	**-**	**-**	**-**	**777**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	272	-	-	-	-	-	272	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 310**	**30 310**	**2 133**	**5.0%**	**7 018**	**19.3%**	**2 031**	**5.3%**	**9 042**	**23.0%**	**20 224**	**52.8%**	**5 284**	**46.3%**	**71.1%**
Planning and Development	10 310	10 310	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	20 000	20 000	2 133	10.7%	7 018	33.1%	2 031	10.2%	9 042	45.2%	20 224	101.1%	5 284	-	71.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**125 427**	**125 427**	**109 054**	**86.9%**	**113 721**	**90.7%**	**154 427**	**123.1%**	**103 730**	**82.7%**	**480 932**	**383.4%**	**2 529**	**93.6%**	**4 000.0%**
Property rates, penalties and collection charges	1 253	1 253	131	10.4%	62	5.0%	664	53.0%	474	37.9%	1 332	106.3%	308	84.1%	55.1%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	390	390	124	32.4%	118	30.9%	220	57.0%	173	44.8%	636	166.6%	1 416	127.6%	-87.8%
Government - operating	84 032	84 032	-	-	-	-	-	-	-	-	-	-	316	99.4%	(100.0%)
Government - capital	39 552	39 552	108 800	282.3%	113 541	294.5%	153 543	388.2%	103 080	267.3%	478 964	1 342.1%	-	0.0%	(100.0%)
Interest	200	200	100	-	-	-	-	-	-	-	-	-	489	231.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(82 648)**	**(82 648)**	**(19 249)**	**23.3%**	**(58 780)**	**71.8%**	**(102 992)**	**125.5%**	**(81 647)**	**99.5%**	**(301 666)**	**368.9%**	**(12 878)**	**71.0%**	**534.0%**
Suppliers and employees	(81 900)	(81 900)	(14 442)	17.6%	(57 687)	70.5%	(100 269)	122.4%	(78 699)	96.1%	(251 007)	306.7%	(11 126)	62.3%	606.1%

Finance charges	(144)	(144)	(3)	2.5%	(1)	0.6%	(19)	13.1%	(15)	8.6%	(41)	28.6%	(3)	1.3%	439.6%
Transfers and grants	-	-	(3 864)		(1 136)		(2 724)		(2 724)		-		(1 136)		58.7%
Net Cash from/(used) Operating Activities	**43 391**	**43 391**	**90 006**	**269.3%**	**54 941**	**126.6%**	**51 433**	**118.6%**	**22 063**	**53.9%**	**219 264**	**505.4%**	**(10 548)**	**224.3%**	**(312.4%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(39 538)**	**(39 538)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 242)**	**88.5%**	**(100.0%)**
Capital assets	(39 538)	(39 538)	-	-	-	-	-	-	-	-	-	-	(6 242)	88.5%	(100.0%)
Net Cash from/(used) Investing Activities	**(39 538)**	**(39 538)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(6 242)**	**88.5%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(500)**	**(500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(500)**	**100.0%**	**(100.0%)**
Repayment of borrowing	(500)	(500)	-	-	-	-	-	-	-	-	-	-	(500)	100.0%	(100.0%)
Net Cash from/(used) Financing Activities	**(500)**	**(500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(500)**	**50.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**3 351**	**3 351**	**90 006**	**2 709.9%**	**54 941**	**1 639.6%**	**51 433**	**1 535.0%**	**22 063**	**659.0%**	**219 264**	**6 543.3%**	**(16 687)**	**(186.7%)**	**(232.3%)**
Cash/cash equivalents at the year begin:	2 733	2 733	-		90 806	3 323.0%	140 746	5 151.0%	197 181	7 215.0%	-		34 468	97.2%	440.6%
Cash/cash equivalents at the year end:	**6 084**	**6 084**	**90 806**	**1 492.8%**	**145 746**	**2 395.6%**	**197 181**	**3 240.8%**	**219 264**	**3 603.7%**	**219 264**	**3 603.7%**	**18 681**	**724.4%**	**1 607.3%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-		-		-		-		-		-		-	
Trade and Other Receivables from Exchange Transac	-		-		-		-		-		-		-	
Receivables from Non-exchange Transactions - Prop	177	2.8%	259	4.2%	257	4.1%	5 546	88.9%	6 240	97.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	27	15.1%	27	15.1%	13	7.4%	111	62.3%	178	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**204**	**3.2%**	**286**	**4.5%**	**270**	**4.2%**	**5 658**	**88.2%**	**6 418**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	204	3.2%	286	4.5%	270	4.2%	5658	88.2%	6 418	100.0%	-	-	-	-
Total By Customer Group	**204**	**3.2%**	**286**	**4.5%**	**270**	**4.2%**	**5 658**	**88.2%**	**6 418**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(463)	106.0%	(2 587)	557.9%	3 123	(673.1%)	(539)	109.2%	(463)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**(463)**	**106.0%**	**(2 587)**	**557.9%**	**3 123**	**(673.1%)**	**(539)**	**109.2%**	**(463)**	**100.0%**

Contact Details

Municipal Manager	Mr Mzizi H Zulu	
Financial Manager		0391971443

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**174 836**	**172 288**	**156 252**	**61.9%**	**25 822**	**14.3%**	**19 363**	**11.2%**	**5 455**	**3.2%**	**150 892**	**91.8%**	**3 142**	**88.8%**	**73.6%**
Property rates	69 060	69 064	69 530	100.7%	(468)	-.7%	(253)	-1.4%	502	8%	68 960	100.4%	(327)	99.2%	(288.9%)
Property rates - penalties and collection charges	1 000	1 000	246	24.6%	192	19.2%	-	-	168	16.8%	606	60.6%	181	116.2%	(14.7%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 200	8 200	7 916	96.7%	69	.8%	114	1.4%	69	.8%	8 067	97.8%	(44)	91.4%	(202.7%)
Service charges - other	-	-	-	-	-	-	-	-	69	-	69	-	-	-	(100.0%)
Rental of facilities and equipment	4 819	4 602	1 387	28.4%	1 094	22.4%	999	25.0%	1 240	31.0%	4 720	117.9%	521	86.2%	138.0%
Interest earned - external investments	4 200	4 000	16	.4%	17	.4%	19	.3%	19	.3%	71	1.2%	16	1.4%	23.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	432	432	457	105.7%	549	127.1%	737	170.7%	412	95.4%	2 153	498.6%	(31)	89.7%	(1 413.9%)
Licences and permits	6 805	6 200	1 584	27.0%	1 601	27.6%	1 680	27.1%	1 783	28.7%	6 627	107.2%	1 688	107.4%	6.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	71 273	71 473	20 282	35.3%	20 226	28.4%	10 170	21.2%	-	-	60 678	84.9%	-	83.0%	-
Other own revenue	9 887	9 862	1 902	19.2%	1 798	17.9%	901	13.4%	1 143	19.0%	5 744	97.0%	1 132	84.3%	1.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**280 896**	**180 345**	**25 326**	**12.8%**	**37 395**	**18.6%**	**30 664**	**17.8%**	**41 556**	**23.0%**	**134 944**	**74.8%**	**31 694**	**70.8%**	**31.1%**
Employee related costs	66 795	60 270	10 096	22.6%	18 556	27.0%	17 396	28.6%	16 606	25.9%	67 444	103.2%	14 626	96.8%	13.6%
Remuneration of councillors	6 764	6 638	1 022	15.1%	1 526	22.5%	-	-	-	-	2 548	37.3%	1 021	89.7%	(100.0%)
Debt impairment	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	29 000	29 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	500	500	135	27.1%	119	23.8%	121	24.2%	114	22.8%	490	97.9%	142	99.4%	(19.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	19 722	11 118	2 088	11.3%	4 940	26.4%	3 660	33.9%	5 289	47.7%	16 023	144.8%	5 279	92.3%	.4%
Transfers and grants	3 813	3 267	908	23.8%	981	23.7%	884	17.4%	1 208	37.3%	3 706	113.7%	678	99.8%	43.8%
Other expenditure	73 301	52 120	6 080	8.3%	11 774	16.1%	8 598	16.4%	17 981	34.5%	44 958	86.2%	9 012	65.3%	99.5%
Loss on disposal of PPE	-	11 903	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26 059)**	**(8 057)**	**82 926**		**(12 374)**		**(11 302)**		**(36 103)**		**23 948**		**(28 552)**		
Transfers recognised - capital	26 060	30 692	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	22 920	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1**	**45 651**	**82 926**		**(12 374)**		**(11 302)**		**(36 103)**		**23 948**		**(28 552)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1**	**45 651**	**82 926**		**(12 374)**		**(11 302)**		**(36 103)**		**23 948**		**(28 552)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1**	**45 651**	**82 926**		**(12 374)**		**(11 302)**		**(36 103)**		**23 948**		**(28 552)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1**	**45 651**	**82 926**		**(12 374)**		**(11 302)**		**(36 103)**		**23 948**		**(28 552)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**57 934**	**63 334**	**12 134**	**20.9%**	**8 701**	**15.0%**	**5 084**	**8.0%**	**10 145**	**26.0%**	**44 063**	**69.6%**	**9 981**	**64.8%**	**81.6%**
National Government	26 060	32 464	8 103	31.1%	5 307	20.4%	1 654	5.1%	8 567	26.4%	23 631	72.8%	8 611	76.4%	(.5%)
Provincial Government	340	782	40	11.8%	160	47.1%	140	17.8%	300	38.3%	644	82.4%	48	73.5%	525.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 400**	**33 246**	**8 143**	**30.8%**	**5 471**	**20.7%**	**1 793**	**5.4%**	**8 867**	**26.7%**	**24 275**	**73.0%**	**8 658**	**76.4%**	**2.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	69.8%	-
Internally generated funds	31 534	30 088	3 991	12.7%	3 229	10.2%	3 291	10.9%	1 278	30.8%	19 789	65.8%	1 323	24.2%	601.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**57 934**	**63 334**	**12 134**	**20.9%**	**8 701**	**15.0%**	**5 084**	**8.0%**	**10 145**	**28.6%**	**44 063**	**69.6%**	**9 981**	**64.8%**	**81.6%**
Governance and Administration	**164**	**4 615**	**41**	**44.5%**	**149**	**64.4%**	**9**	**-**	**1 116**	**54.4%**	**1 164**	**48.1%**	**1 116**	**801.9%**	**58.4%**
Executive & Council	5	5 033	-	-	2	30.0%	-	-	3 033	60.0%	3 035	60.1%	23	63.6%	12 915.8%
Budget & Treasury Office	27	27	26	96.4%	-	-	2	5.8%	-	-	27	100.0%	-	46.8%	(100.0%)
Corporate Services	349	982	17	4.9%	243	69.7%	-	-	273	27.5%	533	53.7%	2 032	999.0%	(86.2%)
Community and Public Safety	**3 117**	**4 561**	**66**	**2.1%**	**980**	**44.1%**	**140**	**17.8%**	**476**	**54.4%**	**1 662**	**98.1%**	**165**	**16.4%**	**11.1%**
Community & Social Services	1 362	1 017	58	4.3%	332	24.4%	322	31.7%	323	31.7%	1 034	100.6%	338	99.6%	(2.2%)
Sport And Recreation	315	315	5	1.6%	290	91.1%	-	-	2	1.0%	293	93.0%	45	101.2%	(92.4%)
Public Safety	476	446	-	-	334	68.0%	26	9.9%	-	.7%	363	79.6%	13	43.9%	(70.1%)
Housing	6	156	4	66.7%	-	-	-	-	152	80.8%	156	84.9%	8	97.9%	2 067.2%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**55 377**	**55 350**	**11 993**	**21.7%**	**7 495**	**13.5%**	**4 734**	**8.6%**	**14 369**	**26.0%**	**38 612**	**69.8%**	**7 032**	**52.3%**	**104.6%**
Planning and Development	350	702	10	2.8%	62	17.6%	-	-	296	42.1%	372	53.0%	139	68.9%	111.8%
Road Transport	52 084	54 648	11 978	21.7%	7 433	13.6%	4 734	8.7%	14 060	25.8%	38 208	70.0%	6 893	52.1%	104.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**27.5%**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**196 333**	**233 226**	**94 401**	**48.1%**	**70 176**	**35.7%**	**52 257**	**22.4%**	**30 939**	**13.3%**	**247 772**	**106.2%**	**28 554**	**127.8%**	**8.4%**
Property rates, penalties and collection charges	66 837	66 561	20 055	30.1%	13 927	20.8%	11 382	17.1%	10 082	15.1%	55 446	83.3%	9 855	54.2%	2.3%
Service charges	7 604	7 607	3 739	34.8%	1 447	13.6%	1 398	18.7%	1 284	16.4%	6 870	89.6%	1 032	-	4.3%
Other revenue	26 606	59 056	32 166	156.3%	19 435	94.5%	10 012	23.6%	19 512	30.5%	84 262	163.2%	17 661	-	12.1%
Government - operating	70 713	71 213	28 440	40.2%	24 976	35.2%	15 455	21.7%	-	-	68 955	96.7%	-	99.9%	-
Government - capital	24 573	26 839	11 000	45.2%	10 000	39.6%	11 000	41.8%	-	-	32 040	121.0%	-	108.8%	-
Interest	4 000	4 000	-	-	-	-	-	-	-	-	-	-	5	5.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(148 835)**	**(269 123**	**(71 684)**	**48.2%**	**(66 555)**	**44.7%**	**(36 537)**	**18.3%**	**(49 733)**	**24.9%**	**(224 526)**	**112.2%**	**(39 675)**	**158.4%**	**25.4%**
Suppliers and employees	(148 835)	(1689 818)	(71 549)	48.0%	(66 437)	44.6%	(36 419)	18.3%	(49 638)	25.0%	(224 043)	112.7%	(39 675)	159.2%	25.1%

Finance charges	(689)	(933)	(132)	27.1%	(119)	23.8%	(121)	24.2%	(116)	22.8%	(466)	97.9%	-	-	(100.0%)
Transfers and grants	(2 812)	(612)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**47 598**	**33 114**	**22 717**	**47.8%**	**2 621**	**7.6%**	**13 720**	**47.5%**	**(18 914)**	**(56.8%)**	**23 243**	**76.2%**	**(11 117)**	**37.3%**	**69.2%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	**22 193**	-	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	22 193	-	(100.0%)
Payments	**(57 934)**	**(29 347)**	**(19 792)**	**34.0%**	**(8 644)**	**14.9%**	**(6 668)**	**24.8%**	**(16 817)**	**59.2%**	**(51 972)**	**183.3%**	**(14 687)**	**131.2%**	**14.5%**
Capital assets	(57 934)	(29 347)	(19 792)	34.0%	(8 644)	14.9%	(6 668)	24.8%	(16 817)	59.2%	(51 972)	183.3%	(14 687)	131.2%	14.5%
Net Cash from/(used) Investing Activities	**(57 934)**	**(29 347)**	**(19 792)**	**34.0%**	**(8 644)**	**14.9%**	**(6 668)**	**24.8%**	**(16 817)**	**59.2%**	**(51 972)**	**183.3%**	**7 507**	**54.8%**	**(326.7%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	**12 669**	-	**18 759**	-	**30 759**	-	-	-	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	12 669	-	18 759	-	30 759	-	-	-	(100.0%)
Payments	**(1 158)**	**(1 158)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 158)	(1 158)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 158)**	**(1 158)**	-	-	-	-	**12 669**	**(1 034.2%)**	**18 759**	**(1 619.8%)**	**30 759**	**(2 656.2%)**	-	-	**(100.0%)**
Net Increase/(Decrease) in cash held	**(11 594)**	**3 609**	**3 016**	**(26.0%)**	**(5 024)**	**43.4%**	**20 912**	**579.4%**	**(16 972)**	**(467.3%)**	**2 030**	**56.2%**	**(3 759)**	**(104.1%)**	**356.0%**
Cash/cash equivalents at the year begin:	71 804	4 500	4 350	6.0%	7 317	162%	2 250	52.0%	23 250	539.3%	4 500	100.0%	1 778	8.9%	1 294.1%
Cash/cash equivalents at the year end:	**60 209**	**7 910**	**7 367**	**12.1%**	**2 293**	**3.8%**	**23 260**	**393.3%**	**6 528**	**88.8%**	**6 533**	**88.8%**	**(1 980)**	**(2.7%)**	**(439.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	808	3.4%	1 366	5.4%	682	2.9%	20 783	88.1%	23 598	47.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	58	1.9%	109	3.3%	93	3.1%	2 692	89.7%	3 001	6.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	7	4%	7	4%	7	4%	1 603	88.8%	1 624	6.2%	-	-	-	-
Interest on Arrear Debtor Accounts	8	7%	13	2%	14	2%	6 689	89.5%	6 730	19.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 861)	(5014.1%)	217	272.8%	126	158.2%	4 217	5296.2%	80	2%	-	-	-	-
Total By Income Source	**(3 551)**	**(10.1%)**	**1 661**	**4.7%**	**923**	**2.6%**	**36 185**	**102.7%**	**35 218**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(532)	(12 074)	43	3.4%	25	1.9%	1 366	109.7%	1 281	3.6%	-	-	-	-
Commercial	256	4%	163	1.2%	79	4%	12 224	98.8%	12 370	35.1%	-	-	-	-
Households	(3 223)	(16.2%)	1 431	7.1%	794	3.9%	21 213	105.2%	20 165	57.3%	-	-	-	-
Other	(49)	(3.2%)	23	2.4%	26	2.5%	1 382	99.2%	1 382	3.9%	-	-	-	-
Total By Customer Group	**(3 551)**	**(10.1%)**	**1 661**	**4.7%**	**923**	**2.6%**	**36 185**	**102.7%**	**35 218**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	36 159	100.0%	-	-	-	-	-	-	36 159	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**36 159**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**36 159**	**100.0%**

Contact Details

Municipal Manager	Mr KS Lethoti	039 976 1252
Financial Manager	Ms Thando Mhongo	039 976 1252

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**154 897**	**154 897**	**27 360**	**17.7%**	**4 468**	**2.9%**	**40 172**	**25.9%**	**16 584**	**10.7%**	**88 583**	**57.2%**	**39 763**	**98.5%**	**(58.3%)**
Property rates	4 108	4 108	5 788	138.3%	-	-	-	-	-	-	5 788	138.2%	-	119.7%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	4 600	4 600	1 838	40.0%	622	13.5%	2 072	45.1%	2 522	54.8%	7 056	153.4%	1 784	142.3%	41.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	134 027	134 027	19 188	13.7%	1 713	1.2%	38 465	27.6%	13 974	10.0%	73 339	52.6%	30 119	92.7%	(53.6%)
Other own revenue	6 662	6 662	546	8.0%	2 132	31.6%	(387)	(5.8%)	85	1.3%	2 417	36.2%	7 861	139.8%	(98.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**154 897**	**154 897**	**24 023**	**15.5%**	**21 926**	**14.2%**	**23 991**	**15.5%**	**43 660**	**28.3%**	**113 821**	**73.5%**	**30 120**	**82.7%**	**45.7%**
Employee related costs	40 988	40 988	8 868	21.6%	9 868	24.6%	8 809	21.7%	8 440	21.3%	36 945	89.8%	8 831	89.7%	(1.8%)
Remuneration of councillors	12 321	12 321	2 988	23.8%	3 990	34.6%	4 070	33.5%	3 478	27.8%	13 533	108.6%	3 442	104.1%	1.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	15 000	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	121	121	-	-	-	-	-	-	1	4%	1	4%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 200	2 200	-	-	-	-	170	7.5%	480	21.8%	650	29.1%	-	-	(100.0%)
Transfers and grants	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	83 268	83 268	12 167	14.6%	8 068	10.7%	10 938	13.1%	31 253	37.4%	63 017	76.0%	17 848	105.4%	75.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	-	**3 336**		**(17 458)**		**16 181**		**(27 297)**		**(25 238)**		**9 643**		
Transfers recognised - capital	57 137	57 137	25 188	44.1%	10 588	18.5%	3 512	6.1%	17 221	30.1%	56 510	98.9%	31 788	88.8%	(44.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**57 137**	**57 137**	**28 535**		**(6 872)**		**19 693**		**(9 776)**		**31 590**		**41 432**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**57 137**	**57 137**	**28 535**		**(6 872)**		**19 693**		**(9 776)**		**31 590**		**41 432**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**57 137**	**57 137**	**28 535**		**(6 872)**		**19 693**		**(9 776)**		**31 590**		**41 432**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**57 137**	**57 137**	**28 535**		**(6 872)**		**19 693**		**(9 776)**		**31 590**		**41 432**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**57 137**	**70 084**	**26 489**	**46.4%**	**10 310**	**28.5%**	**10 612**	**13.9%**	**19 797**	**26.0%**	**73 209**	**96.2%**	**31 768**	**195.4%**	**(37.7%)**
National Government	57 137	70 084	26 489	46.4%	10 310	28.5%	10 612	13.9%	19 797	26.0%	73 209	96.2%	31 768	617.6%	(37.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**57 137**	**70 084**	**26 489**	**46.4%**	**10 310**	**28.5%**	**10 612**	**13.9%**	**19 797**	**26.0%**	**73 209**	**96.2%**	**31 768**	**260.3%**	**(37.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**57 137**	**70 084**	**26 489**	**46.4%**	**10 310**	**28.5%**	**10 612**	**13.9%**	**19 797**	**26.0%**	**73 209**	**96.2%**	**31 768**	**195.4%**	**(37.7%)**
Governance and Administration	**4 108**	**4 108**	**418**	**9.9%**	**1 601**	**4.9%**	**1 432**	**56.4%**	**1 497**	**34.7%**	**4 948**	**98.7%**	**1 631**	**319.3%**	**169.9%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 215	6 215	121	1.9%	207	4.9%	1 624	26.1%	1 597	33.7%	3 449	58.7%	227	270.2%	388.0%
Community and Public Safety	**10 937**	**69 860**	**26 368**	**51.8%**	**10 409**	**31.4%**	**8 988**	**12.9%**	**18 301**	**26.2%**	**69 065**	**99.6%**	**31 541**	**193.8%**	**(42.1%)**
Community & Social Services	50 823	69 860	26 368	51.8%	10 053	31.4%	8 988	12.9%	18 231	26.2%	69 065	99.6%	31 541	193.8%	(42.1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**212 634**	**225 356**	**80 388**	**37.9%**	**63 787**	**30.1%**	**65 699**	**28.9%**	**2 572**	**1.1%**	**211 847**	**94.0%**	**10 228**	**107.1%**	**(74.9%)**
Property rates, penalties and collection charges	4 158	4 158	546	13.1%	2 518	60.5%	222	5.3%	-	-	3 284	79.0%	434	70.0%	(100.0%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	899	8462	585	94.2%	114	160%	282	3.0%	88	1.0%	1 069	11.9%	7 864		-988.9%
Government - operating	160 629	162 784	33 346	36.9%	46 346	31.8%	48 010	31.4%	-	-	148 765	88.0%	150	101.9%	(100.0%)
Government - capital	32 000	32 000	33 346	36.9%	10 000	31.8%	10 000	31.4%	-	-	148 765	88.0%	150	98.1%	
Interest	4 950	7 339	1 938	40.8%	1 811	452%	3 185	39.3%	2 480	33.8%	9 310	112.0%	1 784	143.3%	39.0%
Dividends															
Payments	**(154 637)**	**(174 654)**	**(34 534)**	**15.5%**	**(21 535)**	**14.2%**	**(23 952)**	**13.8%**	**(43 473)**	**25.0%**	**(113 415)**	**65.1%**	**(30 128)**	**126.3%**	**44.2%**
Suppliers and employees	(154 426)	(172 724)	(34 534)	15.5%	(21 693)	14.2%	(23 987)	13.9%	(43 358)	25.1%	(113 240)	65.6%	(30 128)	126.3%	44.1%

Finance charges	(121)	(1 370)	-		(32)	28.6%	(0)	.4%	(61)	0.9%	(118)	0.4%	-	-	(100.0%)
Transfers and grants	(32)	-	-		-		-		-		-		-	-	
Net Cash from/(used) Operating Activities	**57 137**	**51 252**	**56 365**	**90.6%**	**41 881**	**73.2%**	**41 127**	**83.2%**	**(49 908)**	**(70.8%)**	**98 432**	**192.8%**	**(19 691)**	**83.3%**	**(65.6%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 137)	(70 696)	-	-	(16 310)	28.5%	(10 612)	13.9%	(19 567)	23.7%	(46 469)	61.1%	-	-	(100.0%)
Capital assets	(57 137)	(70 696)	-	-	(16 310)	28.5%	(10 612)	13.9%	(19 567)	23.7%	(46 469)	61.1%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(57 137)**	**(70 696)**	**-**	**-**	**(16 310)**	**28.5%**	**(10 612)**	**13.9%**	**(19 567)**	**23.7%**	**(46 469)**	**61.1%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**0**	**(24 622)**	**56 365**	**12 333 697.8%**	**25 591**	**5 590 993.2%**	**30 494**	**(122.9%)**	**(69 467)**	**243.8%**	**51 943**	**(289.3%)**	**(19 691)**	**583.7%**	**264.0%**
Cash/cash equivalents at the year begin:	91 786	-	-		56 365	61.4%	81 916	-	112 410	-	-	-	132 453	-	(6.3%)
Cash/cash equivalents at the year end:	91 786	(24 622)	56 365	61.4%	81 916	89.2%	112 410	(457.0%)	51 943	(289.3%)	51 943	(289.3%)	163 681	(50.3%)	(49.4%)

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-		-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-		-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	(6)	-	(25)	(.3%)	8 980	100.3%	8 954	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-		-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-		-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-		-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-		-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-		-	-	-	-	-	-	-	-
Other	-	-	-	-	-		-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**(6)**	**-**	**(25)**	**(.3%)**	**8 980**	**100.3%**	**8 954**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-		6 102	100.0%	6 102	57.0%	-	-	-	-
Commercial	-	-	(6)	-	(25)	(1.2%)	2 103	101.2%	2 082	23.2%	-	-	-	-
Households	-	-	-	-	-		-	-	-	-	-	-	-	-
Other	-	-	-	-	-		1 769	100.0%	1 769	19.8%	-	-	-	-
Total By Customer Group	**-**	**-**	**(6)**	**-**	**(25)**	**(.3%)**	**8 980**	**100.3%**	**8 954**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Dons		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms N C Mgijima	039 940 5402
Financial Manager	Mr K Ayden	039 940 5403

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**127 772**	**131 326**	**40 727**	**30.9%**	**35 881**	**28.1%**	**30 532**	**23.2%**	**22 738**	**17.3%**	**130 877**	**105.7%**	**31 661**	**107.3%**	**(28.8%)**
Property rates	11 217	14 246	7 781	69.4%	2 278	20.3%	2 387	16.8%	2 366	16.2%	14 733	103.4%	2 948	119.7%	(1.8%)
Property rates - penalties and collection charges	401	401	238	59.3%	171	42.6%	234	58.4%	212	52.9%	854	213.0%	128	112.4%	(103.4%)
Service charges - electricity revenue	31 108	31 108	6 486	20.9%	6 531	21.1%	6 788	21.8%	7 538	24.2%	27 343	88.0%	6 986	76.8%	8.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 000	2 000	480	24.0%	480	24.0%	472	23.6%	510	25.7%	1 943	97.7%	452	-	13.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	117	148	23	19.5%	29	24.5%	39	26.5%	30	20.0%	120	81.2%	11	78.4%	162.4%
Interest earned - external investments	4 600	4 000	713	17.8%	2 360	58.5%	1 802	45.1%	2 762	69.0%	7 638	188.0%	1 629	127.9%	69.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	34	34	6	26.0%	7	20.6%	9	33.8%	7	26.1%	29	111.0%	396	2 072.8%	(97.9%)
Licences and permits	403	212	116	28.2%	127	31.6%	68	26.2%	112	39.6%	456	122.0%	135	75.1%	17.2%
Agency services	2 620	2 620	370	10.3%	466	17.7%	616	23.2%	399	19.2%	1 740	66.2%	-	-	(100.0%)
Transfers recognised - operational	74 307	73 684	23 260	44.8%	20 244	27.2%	20 258	27.5%	4 663	6.6%	78 638	106.9%	10 616	104.2%	468.9%
Other own revenue	1 825	2 853	516	28.3%	2 368	210.0%	(2 149)	(76.3%)	3 980	141.7%	4 401	162.8%	3 356	216.4%	7.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**127 772**	**131 904**	**27 247**	**21.3%**	**30 991**	**24.3%**	**25 136**	**19.1%**	**27 596**	**20.9%**	**110 971**	**84.1%**	**30 485**	**92.9%**	**(24.4%)**
Employee related costs	45 715	44 700	7 419	16.2%	11 839	25.9%	6 820	15.3%	10 737	24.1%	36 815	82.4%	9 460	85.4%	13.7%
Remuneration of councillors	6 812	6 812	1 036	15.7%	1 452	21.6%	2 190	33.0%	1 558	22.9%	6 114	89.4%	1 663	88.3%	(13.9%)
Debt impairment	169	169	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 358	8 924	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	28 100	28 100	8 429	30.0%	4 837	17.2%	4 940	17.6%	4 964	17.6%	23 169	82.4%	4 372	77.3%	13.5%
Other Materials	1 113	1 012	-	-	433	40.7%	239	23.2%	291	28.7%	963	97.8%	119	97.3%	152.4%
Contracted services	1 584	2 802	-	-	1 348	85.2%	774	27.1%	844	30.9%	2 977	106.4%	-	-	(100.0%)
Transfers and grants	2 029	2 029	-	-	1 028	39.0%	161	5.1%	32	1.5%	1 382	34.8%	-	22.8%	(100.0%)
Other expenditure	34 392	36 007	10 364	30.1%	10 034	29.2%	10 004	27.8%	9 171	39.0%	39 573	109.9%	20 938	155.1%	(56.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**0**	**(573)**	**13 479**		**4 890**		**5 396**		**(4 858)**		**19 907**		**(1 824)**		
Transfers recognised - capital	29 561	33	2 244	7.6%	3 219	10.9%	8 632	3 308.2%	2 350	929.9%	16 333	4 364.1%	10 173	69.8%	(85.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 562**	**(311)**	**24 723**		**8 109**		**13 898**		**(2 469)**		**44 262**		**10 749**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**29 562**	**(311)**	**24 723**		**8 109**		**13 898**		**(2 469)**		**44 262**		**10 749**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 562**	**(311)**	**24 723**		**8 109**		**13 898**		**(2 469)**		**44 262**		**10 749**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 562**	**(311)**	**24 723**		**8 109**		**13 898**		**(2 469)**		**44 262**		**10 749**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**29 561**	**36 535**	**3 042**	**10.3%**	**3 115**	**10.5%**	**8 647**	**23.7%**	**13 433**	**36.8%**	**28 238**	**77.3%**	**11 914**	**54.0%**	**12.8%**
National Government	29 561	33 195	3 042	10.3%	3 115	10.5%	8 647	26.0%	11 934	35.9%	26 738	80.5%	11 914	69.2%	2%
Provincial Government	-	3 050	-	-	-	-	-	-	500	22.8%	500	22.8%	-	-	(100.0%)
District Municipality	-	289	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 561**	**36 535**	**3 042**	**10.3%**	**3 115**	**10.5%**	**8 647**	**23.7%**	**12 624**	**34.6%**	**27 429**	**75.1%**	**11 914**	**64.3%**	**6.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	809	-	809	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29 561**	**36 535**	**3 042**	**10.3%**	**3 115**	**10.5%**	**8 647**	**23.7%**	**13 433**	**36.8%**	**28 238**	**77.3%**	**11 914**	**54.0%**	**12.8%**
Governance and Administration	**928**	**1 615**	**89**	**9.6%**	**76**	**8.1%**	**166**	**8.1%**	**1 648**	**53.9%**	**1 760**	**44.1%**	**104**	**78.3%**	**1 478.9%**
Executive & Council	15	1 564	-	-	-	-	-	-	780	39.9%	780	39.9%	23	73.4%	2 218.3%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	128	42.8%	(100.0%)
Corporate Services	501	1 051	89	8.5%	76	7.6%	166	17.4%	236	21.9%	577	53.2%	224	104.6%	5.3%
Community and Public Safety	**1 647**	**4 164**	**-**	**-**	**10**	**1.0%**	**-**	**-**	**439**	**8.9%**	**449**	**11.1%**	**-**	**-**	**(100.0%)**
Community & Social Services	2 596	762	-	-	32	1.2%	-	-	123	16.2%	155	20.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	451	629	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 958**	**28 831**	**2 961**	**13.5%**	**3 013**	**13.7%**	**3 553**	**12.3%**	**8 660**	**30.1%**	**18 216**	**63.2%**	**11 339**	**54.6%**	**(24.7%)**
Planning and Development	200	3 000	-	-	-	-	-	-	590	19.7%	590	19.7%	2 666	67.7%	(99.0%)
Road Transport	21 758	25 781	2 961	13.6%	3 013	13.8%	3 553	13.8%	8 069	33.2%	17 595	69.1%	8 643	53.1%	(6.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 580**	**3 078**	**-**	**-**	**-**	**-**	**4 904**	**159.3%**	**3 602**	**117.1%**	**8 507**	**276.4%**	**-**	**14.3%**	**(100.0%)**
Electricity	3 480	2 908	-	-	-	-	-	-	602	20.7%	602	20.7%	-	13.8%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	100	170	-	-	-	-	4 904	2 843.8%	2 700	1 565.8%	7 604	4 409.6%	-	15.8%	(100.0%)
Other	**-**	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**158 119**	**152 724**	**99 758**	**63.1%**	**87 018**	**55.0%**	**49 807**	**32.6%**	**15 035**	**9.8%**	**251 618**	**164.8%**	**94 887**	**200.9%**	**(84.2%)**
Property rates, penalties and collection charges	9 374	11 718	5 117	54.6%	4 171	44.5%	2 120	18.1%	1 497	12.7%	12 905	110.1%	2 178	119.7%	(31.3%)
Service charges	33 113	31 142	7 988	24.1%	6 796	20.5%	7 994	25.7%	4 889	15.7%	27 662	88.8%	7 734	99.9%	(36.7%)
Other revenue	1 521	2 552	40 319	2651.2%	44 845	2947.7%	16 622	534.7%	8 022	389.3%	109 808	5 317.4%	82 645	1 746.4%	(90.4%)
Government - operating	74 207	82 535	34 944	47.1%	19 803	26.6%	19 350	23.8%	422	8%	73 969	90.6%		97.7%	(100.0%)
Government - capital	34 904	24 777	10 388	29.8%	10 403	29.8%	2 720	10.9%	-	-	23 511	94.9%		100.0%	
Interest	4 000	4 000	710	17.8%	2 340	58.5%	1 602	40.1%	-	-	4 652	116.4%	1 328	133.3%	(100.0%)
Dividends															
Payments	**(120 287)**	**(119 383)**	**(94 720)**	**78.7%**	**(94 918)**	**78.9%**	**(22 368)**	**18.8%**	**(56 538)**	**47.4%**	**(358 560)**	**316.4%**	**(94 425)**	**221.3%**	**(40.1%)**
Suppliers and employees	(119 822)	(119 349)	83 841	70.0%	(94 771)	79.4%	(22 209)	18.6%	(56 131)	47.4%	(256 960)	217.1%	(93 645)	200.2%	(40.0%)

Finance charges	(806)	(806)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(80)	(389)	(682)	232.1%	(146)	38.0%	(181)	47.0%	(400)	105.2%	(1 610)	403.64%	(689)	872.2%	(5403%)
Net Cash from/(used) Operating Activities	**37 832**	**33 339**	**5 030**	**13.3%**	**2 099**	**5.9%**	**27 410**	**82.2%**	**(41 400)**	**(124.5%)**	**(6 842)**	**(20.9%)**	**492**	**112.9%**	**(9 091.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 591)**	**(36 533)**	**(3 488)**	**11.7%**	**(5 718)**	**19.3%**	**(5 678)**	**15.5%**	**(5 068)**	**14.0%**	**(19 964)**	**54.8%**	**(15 648)**	**66.2%**	**(67.4%)**
Capital assets	(29 591)	(36 533)	(3 488)	11.7%	(5 718)	19.3%	(5 678)	15.5%	(5 068)	14.0%	(19 964)	54.8%	(15 648)	66.2%	(67.4%)
Net Cash from/(used) Investing Activities	**(29 591)**	**(36 533)**	**(3 488)**	**11.7%**	**(5 718)**	**19.3%**	**(5 678)**	**15.5%**	**(5 068)**	**14.0%**	**(19 964)**	**54.8%**	**(15 648)**	**76.9%**	**(67.4%)**
Cash Flow from Financing Activities															
Receipts	**38**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	38	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(199)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(200)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**8 082**	**(3 195)**	**1 567**	**19.4%**	**(3 618)**	**(44.8%)**	**21 740**	**(680.2%)**	**(46 594)**	**1 457.8%**	**(26 806)**	**841.8%**	**(15 183)**	**(29.9%)**	**206.8%**
Cash/cash equivalents at the year begin:	51 048	77 561	4 478	8.8%	6 045	11.6%	2 427	3.1%	24 167	31.3%	4 478	5.8%	54 823	1.9%	22.5%
Cash/cash equivalents at the year end:	59 079	73 991	6 045	16.2%	2 427	4.1%	24 167	32.7%	(22 427)	(30.3%)	(22 427)	(30.3%)	4 479	5.3%	(669.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 048	66.4%	851	27.6%	37	1.9%	127	4.1%	3 063	24.4%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	466	5.1%	427	4.8%	300	3.3%	7 908	86.8%	9 102	72.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	163	37.9%	101	23.4%	43	10.0%	123	28.7%	430	3.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8	100.0%	8	-	-	-	-	-
Total By Income Source	**2 678**	**21.2%**	**1 388**	**11.0%**	**400**	**3.2%**	**8 181**	**64.7%**	**12 647**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	463	17.3%	121	4.5%	17	.7%	2 069	77.5%	2 670	21.1%	-	-	-	-
Commercial	1 164	34.1%	311	9.2%	91	2.6%	1 845	54.3%	3 388	26.8%	-	-	-	-
Households	1 048	10.0%	957	14.3%	289	4.6%	4 220	63.0%	6 648	52.1%	-	-	-	-
Other	3	50.0%	-	-	3	(0.0)%	2	100.0%	-	-	-	-	-	-
Total By Customer Group	**2 678**	**21.2%**	**1 388**	**11.0%**	**400**	**3.2%**	**8 181**	**64.7%**	**12 647**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	289	100.0%	-	-	-	-	-	-	289	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**289**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**289**	**100.0%**

Contact Details

Municipal Manager	Mr S Mbhele	039 633 1235
Financial Manager	Ms T Mhlongo	039 633 1291

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EZINQOLENI (KZN215)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**55 457**	**55 457**	**20 745**	**37.4%**	**18 438**	**33.2%**	**13 375**	**24.1%**	**3 177**	**5.7%**	**55 727**	**100.5%**	**4 051**	**70.2%**	**(21.6%)**
Property rates	2 703	2 703	421	15.6%	960	35.5%	440	16.2%	440	16.2%	2 261	83.7%	421	77.7%	4.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	10	10	-	-	3	29.6%	0	01.1%	0	26.7%	10	104.4%	2	01.4%	26.5%
Interest earned - external investments	1 800	1 800	416	23.1%	626	34.8%	546	30.3%	590	33.1%	2 180	122.0%	499	101.1%	18.2%
Interest earned - outstanding debtors	200	200	-	-	-	-	-	-	427	170.7%	427	170.7%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	0	-	0	-	14	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	50 283	50 283	19 885	39.5%	16 254	32.3%	12 153	24.2%	1 321	2.6%	49 613	98.7%	3 004	67.8%	(56.0%)
Other own revenue	411	411	24	5.8%	570	138.6%	223	54.2%	386	93.8%	1 204	293.0%	74	161.3%	423.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**55 305**	**55 305**	**10 425**	**18.9%**	**11 153**	**20.2%**	**9 278**	**16.8%**	**10 282**	**18.6%**	**41 139**	**74.4%**	**9 164**	**70.8%**	**12.2%**
Employee related costs	14 734	14 734	3 914	26.6%	3 770	25.6%	3 270	22.2%	4 536	30.8%	15 494	105.2%	3 160	95.5%	43.5%
Remuneration of councillors	3 843	3 843	864	22.5%	588	15.1%	910	23.7%	963	25.1%	3 325	86.5%	884	102.5%	(4.2%)
Debt impairment	165	165	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 395	10 395	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	60	60	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 208	1 208	524	41.8%	106	8.8%	162	13.9%	178	14.7%	972	77.2%	165	92.2%	7.9%
Transfers and grants	110	110	1 766	1 605.2%	1 716	1 562.0%	1 267	1 151.6%	1 331	1 209.9%	6 072	5 520.3%	1 630	868.7%	(31.5%)
Other expenditure	24 920	24 920	2 358	12.5%	4 964	19.9%	3 669	14.7%	3 295	13.2%	15 287	61.3%	2 970	62.8%	10.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**151**	**151**	**10 320**		**7 276**		**4 097**		**(7 105)**		**14 588**		**(5 113)**		
Transfers recognised - capital	14 367	14 367	2 110	14.7%	6 710	46.7%	4 339	30.6%	1 312	9.1%	14 528	101.1%	-	76.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**14 518**	**14 518**	**12 433**		**13 986**		**8 436**		**(5 793)**		**29 116**		**(5 113)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**14 518**	**14 518**	**12 433**		**13 986**		**8 436**		**(5 793)**		**29 116**		**(5 113)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**14 518**	**14 518**	**12 433**		**13 986**		**8 436**		**(5 793)**		**29 116**		**(5 113)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**14 518**	**14 518**	**12 433**		**13 986**		**8 436**		**(5 793)**		**29 116**		**(5 113)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**45 150**	**45 150**	**3 086**	**6.8%**	**17 765**	**39.3%**	**10 396**	**23.0%**	**6 797**	**15.1%**	**38 043**	**84.3%**	**8 579**	**100.6%**	**(20.7%)**
National Government	14 367	14 367	1 028	7.2%	6 405	44.6%	4 393	30.6%	1 342	9.3%	13 167	91.5%	2 647	99.3%	(49.3%)
Provincial Government	-	-	1 060	-	-	-	-	-	-	-	1 060	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14 367**	**14 367**	**2 088**	**14.5%**	**6 405**	**44.6%**	**4 393**	**30.6%**	**1 342**	**9.3%**	**14 147**	**98.5%**	**2 647**	**99.3%**	**(49.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 783	30 783	1 078	3.5%	11 359	36.9%	6 003	19.5%	5 455	17.7%	23 896	77.6%	5 923	130.4%	(7.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**45 150**	**45 150**	**3 086**	**6.8%**	**17 765**	**39.3%**	**10 396**	**23.0%**	**6 797**	**15.1%**	**38 043**	**84.3%**	**8 579**	**100.6%**	**(20.7%)**
Governance and Administration	**1 636**	**1 748**	**1 616**	**114.1%**	**455**	**28.1%**	**169**	**10.4%**	**99**	**6.1%**	**2 414**	**107.1%**	**626**	**14.0%**	**(84.2%)**
Executive & Council	200	1 400	1 426	712.0%	100	70.1%	150	10.7%	-	-	1 726	134.0%	-	-	-
Budget & Treasury Office	200	200	7	3.3%	190	89.2%	152	83.6%	29	14.2%	264	189.6%	136	56.8%	(78.7%)
Corporate Services	600	600	176	27.1%	53	8.2%	53	8.2%	-	-	283	43.6%	284	71.6%	(100.0%)
Community and Public Safety	**11 635**	**-**	**-**	**-**	**178**	**1.5%**	**-**	**-**	**-**	**-**	**178**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 635	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	138	-	-	-	-	-	138	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**31 280**	**42 993**	**1 468**	**4.7%**	**17 234**	**55.2%**	**10 027**	**23.4%**	**6 798**	**15.8%**	**35 497**	**82.7%**	**8 050**	**135.2%**	**(15.9%)**
Planning and Development	19 280	31 000	-	-	7 732	40.1%	6 662	22.0%	6 798	18.0%	20 530	66.2%	6 050	2 350.4%	(100.0%)
Road Transport	11 000	11 993	1 468	12.3%	9 501	79.6%	3 365	28.3%	1 173	9.9%	15 507	129.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**1 499**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**69 677**	**72 901**	**30 898**	**44.7%**	**22 797**	**33.0%**	**16 970**	**23.3%**	**2 356**	**3.2%**	**73 022**	**100.2%**	**3 465**	**66.5%**	**(30.9%)**
Property rates, penalties and collection charges	2 027	2 027	836	41.2%	317	15.7%	218	10.8%	355	17.5%	1 727	85.2%	259	74.3%	37.2%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	415	3 972	1 577	382.0%	1 898	456.9%	2 911	73.2%	1412	40.6%	7 998	201.2%	297	362.6%	491.4%
Government - operating	50 283	50 283	22 911	45.6%	16 642	33.1%	11 310	22.5%	-	-	46 868	93.2%	-	58.8%	-
Government - capital	14 950	14 950	6 816	45.6%	3 940	26.4%	2 530	16.9%	-	-	13 286	88.9%	2 546	58.8%	(100.0%)
Interest	1 807	2 339	539	29.8%	838	33.5%	559	23.9%	589	17.4%	2 527	80.1%	498	94.8%	(20.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(43 734)**	**(45 212)**	**(10 742)**	**24.6%**	**(11 472)**	**26.2%**	**(9 761)**	**21.6%**	**(10 325)**	**22.8%**	**(42 300)**	**93.6%**	**(9 623)**	**96.9%**	**7.3%**
Suppliers and employees	(43 594)	(44 993)	(10 623)	24.4%	(11 421)	26.2%	(9 647)	21.4%	(10 135)	22.5%	(41 816)	92.9%	(9 422)	96.8%	7.6%

Finance charges	(84)	(100)	-	100.7%	-	46.0%	(126)	58.7%	(200)	154.8%	(488)	483.2%	(191)	656.7%	4.6%
Transfers and grants	(159)	(123)	(127)		(92)										
Net Cash from/(used) Operating Activities	**25 233**	**27 659**	**20 156**	**79.5%**	**11 325**	**44.7%**	**7 295**	**28.8%**	**(7 968)**	**(28.8%)**	**30 721**	**111.0%**	**(6 218)**	**20.9%**	**28.1%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(45 150)**	**(45 150)**	**(3 066)**	**6.8%**	**(17 765)**	**39.3%**	**(10 257)**	**22.8%**	**(6 968)**	**15.5%**	**(38 956)**	**84.3%**	**(8 558)**	**166.8%**	**(18.1%)**
Capital assets	(45 150)	(45 150)	(3 066)	6.8%	(17 765)	39.3%	(10 257)	22.8%	(6 968)	15.5%	(38 956)	84.3%	(8 558)	166.8%	(18.1%)
Net Cash from/(used) Investing Activities	**(45 150)**	**(45 150)**	**(3 066)**	**6.8%**	**(17 765)**	**39.3%**	**(10 257)**	**22.8%**	**(6 968)**	**15.5%**	**(38 956)**	**84.3%**	**(8 558)**	**166.8%**	**(18.1%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(19 797)**	**(17 491)**	**17 070**	**(86.2%)**	**(6 440)**	**32.5%**	**(2 998)**	**17.2%**	**(14 967)**	**85.7%**	**(7 335)**	**42.0%**	**(14 768)**	**(330.0%)**	**1.3%**
Cash/cash equivalents at the year begin:	41 420	40 914	23 956	90.7%	59 560	136.0%	56 520	133.3%	47 552	116.0%	39 864	97.4%	4428		(11 209.9%)
Cash/cash equivalents at the year end:	21 623	23 510	39 966	240.8%	59 538	233.7%	47 522	202.1%	32 555	138.5%	32 555	138.5%	(10 196)	(34.9%)	(514.2%)

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-		-		-		-		-		-	-	-	-
Trade and Other Receivables from Exchange Transac	-		-		-		-		-		-	-	-	-
Receivables from Non-exchange Transactions - Prop	141	3.4%	133	3.2%	127	3.0%	3 782	90.4%	4 183	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**141**	**3.4%**	**133**	**3.2%**	**127**	**3.0%**	**3 782**	**90.4%**	**4 183**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	4	2%	9	1.3%	10	1.5%	737	97.0%	760	18.2%	-	-	-	-
Commercial	137	4.0%	124	3.6%	117	3.4%	3 045	88.9%	3 423	81.8%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**141**	**3.4%**	**133**	**3.2%**	**127**	**3.0%**	**3 782**	**90.4%**	**4 183**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11	100.0%	-	-	-	-	-	-	11	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**11**	**100.0%**

Contact Details

Municipal Manager	Mr MN Mabona	039 034 1586/77
Financial Manager	Mr Bheki Cele	039 034 1587

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HIBISCUS COAST (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**754 886**	**680 253**	**220 244**	**31.2%**	**303 685**	**40.2%**	**180 534**	**26.5%**	**55 605**	**8.2%**	**774 468**	**113.8%**	**138 606**	**101.6%**	**(59.9%)**
Property rates	329 266	330 266	113 300	34.4%	143 028	43.4%	87 970	27.0%	29 400	9.2%	373 763	116.7%	64 968	131.3%	(54.8%)
Property rates - penalties and collection charges	-	100	38	-	52	-	53	21.0%	31	19.8%	147	66.4%	26	-	23.2%
Service charges - electricity revenue	114 270	112 884	38 312	33.5%	35 596	31.2%	18 157	16.1%	-	-	92 064	81.6%	23 564	86.4%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	57 062	56 662	15 448	27.1%	19 170	33.6%	7 779	13.7%	-	-	42 415	74.8%	7 071	88.4%	(100.0%)
Service charges - other	-	160	-	-	-	-	11 880	-	12 699	-	25 046	-	160	-	7 141.7%
Rental of facilities and equipment	2 062	2 048	778	18.2%	1 038	26.6%	834	22.9%	291	11.2%	2 942	114.6%	717	89.2%	(59.4%)
Interest earned - external investments	5 825	4 600	1 305	22.8%	1 631	28.9%	758	16.5%	594	11.9%	4 318	91.7%	1 013	79.8%	(58.4%)
Interest earned - outstanding debtors	10 161	9 000	2 216	20.3%	3 087	28.7%	2 227	25.4%	883	9.6%	8 417	93.6%	2 416	90.4%	(63.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 266	8 400	2 780	43.3%	3 653	37.1%	3 654	43.9%	1 927	22.9%	12 013	143.4%	1 038	73.2%	25.2%
Licences and permits	11 684	11 294	1 356	11.6%	1 717	14.7%	1 840	16.3%	1 618	14.3%	6 530	57.8%	1 316	85.1%	23.9%
Agency services	-	46	1 111	-	1 446	-	778	1 674.6%	9	19.2%	3 344	7 202.0%	1 682	79.2%	(99.2%)
Transfers recognised - operational	148 227	142 384	54 403	36.7%	88 624	59.8%	40 021	28.2%	3 634	2.6%	187 682	131.7%	41 688	82.8%	(68.6%)
Other own revenue	68 031	11 707	3 046	4.5%	4 021	5.9%	2 912	24.9%	4 018	34.3%	13 998	119.6%	2 825	35.3%	38.1%
Gains on disposal of PPE	17	940	5 053	5 374.3%	-	-	606	-	-	-	5 659	-	154	237.8%	(100.0%)
Operating Expenditure	**754 886**	**720 543**	**155 986**	**20.8%**	**240 729**	**31.9%**	**171 860**	**23.5%**	**111 628**	**15.3%**	**680 202**	**93.1%**	**118 941**	**74.8%**	**(6.2%)**
Employee related costs	297 597	312 616	76 444	25.4%	99 241	33.4%	96 332	30.8%	49 580	15.9%	320 602	102.6%	63 869	98.8%	(22.4%)
Remuneration of councillors	16 189	16 664	3 168	19.3%	5 327	33.0%	7 084	39.0%	3 327	19.9%	18 907	101.2%	3 439	106.7%	(3.8%)
Debt impairment	-	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	52 335	69 948	14 518	26.1%	24 221	43.6%	9 941	14.2%	6 371	9.6%	54 950	78.6%	-	-	(100.0%)
Finance charges	5 398	5 398	-	-	2 437	45.1%	261	4.8%	2 035	37.6%	4 733	87.6%	2 026	8.5%	(127.9%)
Bulk purchases	77 422	77 422	18 454	23.8%	28 432	36.5%	12 946	16.7%	12 284	15.8%	74 084	95.7%	12 516	87.4%	131.1%
Other Materials	56 222	51 730	-	-	11 505	20.5%	8 084	16.2%	6 960	13.5%	26 550	52.0%	2 829	5.2%	147.1%
Contracted services	27 967	33 330	7 277	16.2%	16 534	27.1%	6 643	19.9%	4 620	13.9%	29 074	87.2%	3 693	61.2%	18.7%
Transfers and grants	-	5 932	2 082	-	2 454	-	760	12.8%	623	11.5%	5 920	99.1%	1 479	162.7%	(58.8%)
Other expenditure	206 045	160 991	33 003	17.9%	50 627	39.0%	29 402	19.5%	26 024	17.2%	144 749	95.6%	33 190	75.4%	(23.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**(39 289)**	**79 378**		**62 356**		**8 673**		**(56 223)**		**94 266**		**19 665**		
Transfers recognised - capital	-	87 946	-	-	-	-	15 433	16.0%	-	-	15 433	16.0%	-	17.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**47 656**	**79 378**		**62 356**		**24 106**		**(56 223)**		**109 917**		**19 665**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**47 656**	**79 378**		**62 356**		**24 106**		**(56 223)**		**109 917**		**19 665**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**47 656**	**79 378**		**62 356**		**24 106**		**(56 223)**		**109 917**		**19 665**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**47 656**	**79 378**		**62 356**		**24 106**		**(56 223)**		**109 917**		**19 665**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**163 338**	**163 338**	**15 544**	**9.5%**	**40 151**	**24.6%**	**15 844**	**9.7%**	**28 774**	**17.6%**	**100 313**	**61.4%**	**25 188**	**66.6%**	**14.2%**
National Government	54 998	54 998	3 182	5.8%	13 357	24.3%	5 563	10.1%	17 258	31.4%	39 538	71.9%	9 674	77.7%	78.4%
Provincial Government	54 219	54 219	8 746	12.4%	10 338	19.4%	5 647	9.3%	4 297	7.8%	28 330	48.9%	6 555	63.9%	(35.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**109 268**	**109 268**	**9 969**	**9.1%**	**24 932**	**22.8%**	**10 604**	**9.7%**	**21 462**	**19.6%**	**66 936**	**60.3%**	**15 229**	**70.4%**	**33.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Internally generated funds	54 069	54 069	5 636	10.4%	16 069	29.7%	5 240	9.7%	7 297	13.5%	34 236	63.3%	9 958	59.8%	(18.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**163 338**	**163 338**	**15 544**	**9.5%**	**40 151**	**24.6%**	**15 844**	**9.7%**	**28 774**	**17.6%**	**100 313**	**61.4%**	**25 188**	**66.6%**	**14.2%**
Governance and Administration	**110 429**	**110 429**	**11 277**	**10.1%**	**16 445**	**14.9%**	**11 152**	**10.1%**	**19 416**	**17.6%**	**58 291**	**52.8%**	**11 931**	**67.9%**	**62.7%**
Executive & Council	101 263	101 263	10 573	10.0%	39 393	39.0%	15 178	15.0%	27 671	18.0%	97 467	64.4%	23 084	67.0%	19.8%
Budget & Treasury Office	97	97	16	16.7%	26	26.8%	42	43.8%	8	7.9%	92	95.4%	26	65.2%	(72.8%)
Corporate Services	1 133	1 133	348	29.9%	146	12.1%	331	29.1%	441	38.9%	1 265	111.0%	388	76.7%	13.6%
Community and Public Safety	**1 491**	**1 491**	**-**	**-**	**114**	**5.9%**	**174**	**9.9%**	**45**	**1.4%**	**931**	**11.4%**	**826**	**61.4%**	**(94.7%)**
Community & Social Services	273	273	-	-	14	3.6%	24	6.5%	17	4.5%	55	14.8%	388	127.3%	(95.4%)
Sport And Recreation	858	858	-	-	-	-	-	-	-	-	-	-	105	50.3%	(100.0%)
Public Safety	2 634	2 634	-	-	236	8.5%	17	1.7%	22	3%	277	10.9%	160	27.7%	(87.7%)
Housing	600	600	-	-	36	6.0%	134	41.7%	7	1.2%	177	61.6%	174	57.2%	(97.0%)
Health	63	63	-	-	28	67.6%	3	10.5%	0	0.2%	46	81.4%	99	10.3%	(99.8%)
Economic and Environmental Services	**3 823**	**3 823**	**113**	**3.0%**	**97**	**3%**	**79**	**2.1%**	**83**	**2.2%**	**392**	**7.9%**	**232**	**19.2%**	**(64.2%)**
Planning and Development	813	813	97	11.9%	8	1.0%	52	6.4%	64	7.9%	221	27.2%	219	22.4%	(70.8%)
Road Transport	3 011	3 011	16	.5%	89	.6%	27	.9%	18	.6%	150	4.7%	14	5.5%	394%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 162**	**3 162**	**4**	**.1%**	**323**	**10.2%**	**22**	**1.0%**	**23**	**.7%**	**382**	**12.1%**	**223**	**41.3%**	**(89.6%)**
Electricity	1 638	1 638	4	.4%	4	.4%	22	1.9%	-	-	30	2.7%	-	41.0%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	947	947	-	-	43	7.9%	0	1.0%	-	-	52	9.0%	219	40.0%	(100.0%)
Waste Management	1 568	1 568	-	-	275	17.7%	0	.2%	23	1.5%	302	19.4%	4	46.3%	546.1%
Other	**375**	**375**	**-**	**-**	**45**	**12.0%**	**5**	**1.4%**	**260**	**53.3%**	**310**	**66.7%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	-	**742 882**	**256 185**	-	**80 643**	-	-	-	-	-	**336 828**	**44.5%**	**144 658**	**91.4%**	**(100.0%)**
Property rates, penalties and collection charges	-	304 417	129 263	-	58 873	-	-	-	-	-	188 135	61.8%	61 188	114.5%	(100.0%)
Service charges	-	161 666	83 939	-	12 466	-	-	-	-	-	66 406	41.2%	39410	88.4%	(100.0%)
Other revenue	-	29 664	9 992	-	7 158	-	-	-	-	-	16 151	54.5%	7 026	45.7%	(100.0%)
Government - operating	-	142 394	54 453	-	0	-	-	-	-	-	54 453	38.2%	41 686	119.3%	(100.0%)
Government - capital	-	77 741	-	-	0	-	-	-	-	-	-		-	0.0%	(100.0%)
Interest	-	27 000	3 516	-	2 172	-	-	-	-	-	5 688	77.2%	2439	52.4%	(100.0%)
Dividends								-							
Payments	-	**(601 853)**	**141 348**	-	**(22 534)**	-	-	-	-	-	**118 814**	**(19.5%)**	**(117 868)**	**117.7%**	**(100.0%)**
Suppliers and employees	-	(520 038)	139 366		(20 594)	-	-	-	-	-	118 943	(18.9%)	(115 128)	120.0%	(100.0%)

Finance charges	-	(5 348)	-	-	(2 437)	-	-	-	-	-	(2 437)	45.1%	(2 556)	31.7%	(100.0%)
Transfers and grants	-	(5 627)	2 002	-	596	-	-	-	-	-	1 569	(22.1%)	4 206	127.9%	(100.0%)
Net Cash from/(used) Operating Activities	**-**	**103 553**	**391 534**	**-**	**32 159**	**-**	**-**	**-**	**-**	**-**	**449 642**	**445.2%**	**26 793**	**55.9%**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**942**	**-**	**(8 237)**	**-**	**-**	**-**	**-**	**-**	**(7 295)**	**-**	**154**	**114.7%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	942	-	-	-	-	-	-	-	942	-	154	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	(8 237)	-	-	-	-	-	(8 237)	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(127 693)**	**-**	**-**	**(880)**	**-**	**-**	**-**	**-**	**-**	**(880)**	**-7%**	**-**	**-**	**-**
Capital assets	-	(127 693)	-	-	(880)	-	-	-	-	-	(880)	-7%	-	-	-
Net Cash from/(used) Investing Activities	**-**	**(127 693)**	**942**	**-**	**(8 317)**	**-**	**-**	**-**	**-**	**-**	**(7 375)**	**5.8%**	**154**	**(2.4%)**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**840**	**-**	**-**	**25 911**	**-**	**-**	**-**	**-**	**-**	**25 911**	**3 062.7%**	**-**	**22.5%**	**-**
Short term loans	-	-	-	-	(588)	-	-	-	-	-	(588)	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	6 740	-	-	-	-	-	6 740	-	-	-	-
Increase (decrease) in consumer deposits	-	840	-	-	20 569	-	-	-	-	-	20 569	2 372.3%	-	22.5%	-
Payments	**-**	**(45 879)**	**-**	**-**	**101 974**	**-**	**-**	**-**	**-**	**-**	**101 974**	**(487.9%)**	**(17)**	**3.9%**	**(100.0%)**
Repayment of borrowing	-	(6 879)	-	-	32 121	-	-	-	-	-	32 121	(467.0%)	(20)	2.8%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(45 039)**	**-**	**-**	**58 532**	**-**	**-**	**-**	**-**	**-**	**58 532**	**(562.1%)**	**(22)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**-**	**(32 739)**	**392 475**	**-**	**107 824**	**-**	**-**	**-**	**-**	**-**	**500 299**	**(1 528.2%)**	**26 922**	**99.2%**	**(100.0%)**
Cash/cash equivalents at the year begin:	-	91 824	91 829	-	484 304	-	-	-	-	-	91 824	100.0%	153 868	-	(100.0%)
Cash/cash equivalents at the year end:	-	59 086	484 304	-	592 128	-	-	-	-	-	592 128	1 002.1%	180 789	55.9%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	8 004	66.4%	2 164	16.9%	243	1.9%	1 900	14.9%	12 817	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	274	2%	48	1%	4 074	8.6%	81 066	82.7%	87 462	54.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	29	2%	-	-	666	4.2%	14 314	93.5%	15 010	9.3%	-	-	-	-
Receivables from Exchange Transactions - Property R	94	7.4%	67	5.3%	67	4.6%	1 050	82.8%	1 269	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	878	3.2%	846	3.2%	832	3.2%	23 772	90.3%	26 330	16.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 953	10.4%	723	3.8%	450	2.7%	15 350	83.2%	18 221	11.3%	-	-	-	-
Total By Income Source	**11 685**	**7.2%**	**3 783**	**2.3%**	**6 663**	**5.4%**	**137 273**	**85.2%**	**161 412**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	894	30.6%	60	2.1%	69	2.5%	1 799	64.8%	2 780	1.7%	-	-	-	-
Commercial	5 471	17.8%	1 628	5.3%	1 311	4.3%	22 356	72.6%	30 742	19.0%	-	-	-	-
Households	5 478	4.3%	1 978	1.5%	7 277	5.7%	114 159	88.5%	127 710	79.1%	-	-	-	-
Other	835	450.0%	116	125.0%	-	-3.0%	959	(514.7%)	186	.1%	-	-	-	-
Total By Customer Group	**11 685**	**7.2%**	**3 783**	**2.3%**	**8 663**	**5.4%**	**137 273**	**85.2%**	**161 412**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr MR Mbi	039-688 2031
Financial Manager	Thobeka Khubeyi	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**807 804**	**886 502**	**246 318**	**30.5%**	**217 588**	**26.9%**	**90 173**	**10.2%**	**293 738**	**33.1%**	**847 817**	**95.6%**	**327 608**	**126.6%**	**(10.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	300 751	362 121	58 713	19.5%	64 317	21.4%	49 216	13.6%	42 452	11.7%	214 697	59.3%	11 296	69.4%	275.8%
Service charges - sanitation revenue	107 110	109 791	26 526	24.8%	25 835	24.1%	26 814	24.6%	25 745	23.5%	104 922	104.1%	(1 743)	69.3%	(787.9%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 460	1 601	481	32.4%	332	22.4%	356	19.8%	400	(3.8%)	1 569	61.2%	796	131.1%	(108.2%)
Interest earned - external investments	5 006	13 896	3 533	64.2%	2 465	45.1%	5 606	42.7%	11 587	83.2%	23 033	169.2%	(3 679)	64.1%	(603.1%)
Interest earned - outstanding debtors	3 397	3 444	694	18.3%	766	21.3%	1 660	47.9%	699	20.9%	4 819	116.0%	(11 084)	(227.8%)	(108.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	391 594	378 670	157 902	41.4%	121 940	32.0%	4 306	1.1%	198 744	52.8%	482 893	127.7%	337 662	169.3%	(41.2%)
Other own revenue	7 862	26 598	(1 086)	(22.3%)	1 908	24.2%	1 881	7.1%	14 581	54.8%	16 884	63.5%	(4 749)	58.7%	(463.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**804 598**	**873 793**	**185 080**	**23.0%**	**204 045**	**25.4%**	**201 029**	**23.0%**	**210 370**	**25.0%**	**800 513**	**92.5%**	**159 256**	**87.4%**	**37.1%**
Employee related costs	290 304	309 760	69 182	23.8%	72 225	24.9%	71 796	23.2%	82 760	26.7%	295 974	95.6%	63 087	95.7%	30.8%
Remuneration of councillors	9 916	11 067	2 274	22.9%	2 166	21.8%	2 634	23.8%	2 346	21.2%	9 421	85.2%	2 870	89.8%	(18.2%)
Debt impairment	23 072	23 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	70 366	116 321	42 231	60.1%	42 700	60.8%	42 760	36.8%	43 660	37.7%	171 622	147.5%	10 082	95.4%	191.9%
Finance charges	16 602	19 646	2 060	10.9%	3 074	16.2%	21	-1%	(3 639)	(20.3%)	1 515	6.9%	2 087	67.4%	(249.5%)
Bulk purchases	68 330	69 232	10 446	15.4%	14 674	21.2%	15 171	21.9%	20 209	29.2%	60 500	87.4%	8 068	87.1%	150.4%
Other Materials	9 907	9 907	542	6.0%	1 866	20.9%	1 334	14.7%	4 667	52.7%	8 408	86.2%	3 182	105.4%	52.9%
Contracted services	22 127	23 131	4 802	21.9%	3 668	16.4%	12 321	53.3%	1 561	8.4%	22 743	98.4%	2 192	91.2%	(62.4%)
Transfers and grants	90 195	90 662	12 294	14.0%	15 667	16.0%	15 241	16.8%	14 016	15.5%	58 218	64.2%	26 716	105.4%	(47.5%)
Other expenditure	196 181	200 068	40 024	20.4%	47 972	24.5%	39 723	19.8%	52 180	26.8%	179 802	89.8%	20 390	76.2%	61.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 205**	**12 709**	**61 237**		**13 543**		**(110 855)**		**75 359**		**39 304**		**168 352**		
Transfers recognised - capital	354 998	364 433	89 296	25.2%	98 964	27.9%	52 795	15.0%	107 110	29.4%	352 126	96.6%	(93 691)	49.5%	(211.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**358 204**	**377 146**	**150 533**		**112 507**		**(54 059)**		**182 477**		**391 432**		**72 661**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**358 204**	**377 146**	**150 533**		**112 507**		**(54 059)**		**182 477**		**391 432**		**72 661**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**358 204**	**377 146**	**150 533**		**112 507**		**(54 059)**		**182 477**		**391 432**		**72 661**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**358 204**	**377 146**	**150 533**		**112 507**		**(54 059)**		**182 477**		**391 432**		**72 661**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**396 653**	**416 367**	**52 774**	**13.3%**	**93 545**	**23.6%**	**45 667**	**11.0%**	**157 426**	**37.8%**	**349 412**	**83.9%**	**109 158**	**79.5%**	**44.2%**
National Government	354 998	363 937	51 736	14.6%	88 973	25.1%	43 866	12.1%	134 833	37.0%	319 395	87.8%	102 962	81.1%	30.9%
Provincial Government	-	5 000	-	-	-	-	-	-	5 588	111.8%	5 588	111.8%	3 216	43.4%	73.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**354 998**	**368 937**	**51 736**	**14.6%**	**88 973**	**25.1%**	**43 866**	**11.9%**	**140 408**	**38.1%**	**324 982**	**88.1%**	**105 178**	**78.9%**	**33.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 655	47 430	1 038	2.5%	4 571	11.0%	1 802	3.8%	17 018	35.9%	24 430	51.5%	2 980	97.5%	471.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**396 653**	**416 367**	**52 774**	**13.3%**	**93 545**	**23.6%**	**45 667**	**11.0%**	**157 426**	**37.8%**	**349 412**	**83.9%**	**109 158**	**79.5%**	**44.2%**
Governance and Administration	**37 529**	**54 816**	**4 918**	**13.1%**	**4 471**	**11.9%**	**4 767**	**8.7%**	**41 148**	**75.1%**	**54 304**	**99.1%**	**9 548**	**78.1%**	**330.9%**
Executive & Council	1 000	50	-	-	13	1.3%	13	25.9%	25	49.8%	51	102.6%	-	-	(100.0%)
Budget & Treasury Office	35	480	-	-	6	16.8%	-	-	224	46.6%	230	47.9%	-	-	(100.0%)
Corporate Services	36 493	54 286	1 038	2.8%	4 394	12.1%	1 754	7.2%	16 949	69.7%	24 134	99.3%	2 048	70.2%	694.9%
Community and Public Safety	**1 000**	**4 000**	**-**	**-**	**-**	**-**	**-**	**-**	**5 588**	**93.1%**	**5 588**	**93.1%**	**3 151**	**91.9%**	**77.3%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	4 000	-	-	-	-	-	-	5 588	93.1%	5 588	93.1%	2 331	91.8%	139.7%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**600**	**1 500**	**-**	**-**	**169**	**28.0%**	**33**	**2.3%**	**2**	**.1%**	**205**	**13.6%**	**-**	**32.7%**	**(100.0%)**
Planning and Development	600	1 500	-	-	169	28.0%	33	2.3%	2	.1%	205	13.6%	-	32.7%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**345 598**	**384 624**	**51 736**	**14.2%**	**88 973**	**24.2%**	**43 866**	**11.4%**	**134 639**	**35.1%**	**319 214**	**83.1%**	**104 278**	**79.3%**	**29.1%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	308 609	327 186	44 605	14.5%	77 362	25.0%	35 339	10.8%	116 460	35.6%	274 106	83.8%	93 370	78.8%	24.7%
Waste Water Management	36 768	56 838	6 810	12.5%	11 612	20.6%	8 527	15.0%	18 157	31.9%	42 106	74.1%	10 908	84.5%	66.5%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 198 112**	**1 185 314**	**383 017**	**34.6%**	**345 781**	**31.2%**	**281 514**	**23.8%**	**97 389**	**8.2%**	**1 107 701**	**93.5%**	**88 089**	**196.2%**	**10.5%**
Property rates, penalties and collection charges															
Service charges	354 659	460 735	81 610	23.0%	79 459	22.4%	70 696	15.3%	79 736	16.8%	310 661	79.7%	76 678	99.5%	4.0%
Other revenue	4 124	23 210	12 568	186.4%	14 468	131.6%	6 458	29.5%	12 536	58.5%	45 697	180.5%	5 625		33.1%
Government - operating	361 544	378 617	138 150	38.2%	110 450	29.6%	92 452	24.5%	360	2%	342 376	90.6%		66.9%	(100.0)%
Government - capital	262 844	262 844	151 377	57.6%	120 830	45.9%	113 898	43.3%	3 885	3%	390 990	148.8%	1 146	66.9%	39.0%
Interest	7 919	15 154	322	16.8%	9 239	16.1%	11 822	12.5%	1 824	12.1%	23 207	153.1%	1 314	66.9%	39.0%
Dividends															
Payments	**(788 477)**	**(734 913)**	**(159 485)**	**22.5%**	**(166 928)**	**22.7%**	**(164 870)**	**22.5%**	**(176 177)**	**24.0%**	**(651 341)**	**88.7%**	**(149 388)**	**155.8%**	**17.9%**
Suppliers and employees	(584 335)	(629 969)	(150 359)	25.3%	(149 816)	23.7%	(150 665)	24.1%	(157 153)	25.1%	(607 133)	97.0%	(131 608)	104.8%	19.3%

Finance charges	(16 882)	(16 946)	(2 019)	10.7%	(2 940)	10.0%	(2 775)	14.6%	(3 476)	18.4%	(11 210)	59.2%	(4 429)	95.1%	(21.2%)
Transfers and grants	(82 106)	(89 000)	(7 187)	7.8%	(8 872)	8.2%	(11 423)	12.8%	(15 218)	17.4%	(42 699)	48.2%	(12 138)	139.2%	18.0%
Net Cash from/(used) Operating Activities	**396 635**	**451 331**	**223 251**	**55.9%**	**184 953**	**46.2%**	**110 644**	**23.8%**	**(19 788)**	**(17.9%)**	**446 360**	**98.9%**	**(61 289)**	**185.2%**	**28.6%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	**(20 000)**	-	-	-	**(20 000)**	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	(20 000)	-	-	-	(20 000)	-	-	-	-
Payments	**(337 695)**	**(416 367)**	**(80 653)**	**23.9%**	**(108 348)**	**31.5%**	**(72 631)**	**17.2%**	**(169 788)**	**38.8%**	**(400 535)**	**96.1%**	**(117 593)**	**99.8%**	**34.8%**
Capital assets	(337 695)	(416 367)	(80 653)	23.9%	(108 348)	31.5%	(72 631)	17.2%	(169 788)	38.8%	(420 535)	100.9%	(117 593)	99.8%	34.8%
Net Cash from/(used) Investing Activities	**(337 695)**	**(416 367)**	**(80 653)**	**23.9%**	**(108 348)**	**31.5%**	**(72 631)**	**17.2%**	**(169 788)**	**38.8%**	**(420 535)**	**100.9%**	**(117 593)**	**99.8%**	**34.8%**
Cash Flow from Financing Activities															
Receipts	**979**	**979**	**163**	**16.6%**	**78**	**7.9%**	**(69**	**(6.2%)**	**367**	**37.5%**	**547**	**55.9%**	**76**	**3.0%**	**389.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	979	979	163	16.6%	78	7.9%	(69	(6.2%)	367	37.5%	547	55.9%	76	3.0%	389.5%
Payments	**(10 754)**	**(10 754)**	**(1 177)**	**10.9%**	**(4 497)**	**34.8%**	**(6 037)**	**17.1%**	**(4 811)**	**34.8%**	**(10 707)**	**97.8%**	**(6 817)**	**111.8%**	**(57.4%)**
Repayment of borrowing	(10 754)	(10 754)	(1 177)	10.9%	(4 497)	34.8%	(6 037)	17.1%	(4 811)	34.8%	(10 707)	97.8%	(6 817)	111.8%	(57.4%)
Net Cash from/(used) Financing Activities	**(17 775)**	**(17 775)**	**(3 014)**	**17.0%**	**(4 413)**	**24.8%**	**(6 663)**	**34.2%**	**(4 244)**	**23.9%**	**(17 756)**	**99.9%**	**(6 741)**	**268.2%**	**(57.1%)**
Net Increase/(Decrease) in cash held	**43 985**	**17 189**	**139 584**	**317.7%**	**74 190**	**168.7%**	**30 530**	**224.5%**	**(243 031)**	**(1 421.0%)**	**8 574**	**50.0%**	**(185 591)**	**160.8%**	**31.4%**
Cash/cash equivalents at the year begin:	190 425	240 048	189 996	100.9%	337 770	177.2%	411 961	167.1%	459 491	192.7%	189 996	80.2%	263 677	92.3%	17.8%
Cash/cash equivalents at the year end:	**234 371**	**263 708**	**327 770**	**140.8%**	**411 961**	**175.8%**	**438 491**	**170.8%**	**206 668**	**78.4%**	**206 668**	**78.4%**	**198 686**	**99.8%**	**4.2%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	26 471	10.9%	9 264	3.8%	7 435	3.1%	198 712	82.0%	243 071	80.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Proper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	9 629	16.2%	3 078	5.2%	2 664	4.4%	44 049	74.2%	59 322	19.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	4%	570	95.2%	-	-	76	4.3%	598	2%	-	-	-	-
Total By Income Source	**36 105**	**12.0%**	**11 910**	**3.9%**	**10 229**	**3.4%**	**243 781**	**80.7%**	**302 022**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 333	29.7%	1 286	7.3%	1 236	6.9%	10 694	56.0%	17 928	5.9%	-	-	-	-
Commercial	9 564	17.6%	3 078	5.7%	2 558	3.8%	39 064	72.9%	54 242	18.0%	-	-	-	-
Households	21 213	9.4%	6 536	2.9%	6 167	2.7%	194 024	85.0%	228 287	75.6%	-	-	-	-
Other	1	0%	10	95.2%	-	-	1	4.3%	12	0%	-	-	-	-
Total By Customer Group	**36 105**	**12.0%**	**11 910**	**3.9%**	**10 229**	**3.4%**	**243 781**	**80.7%**	**302 022**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 551	100.0%	-	-	-	-	-	-	3 551	10.6%
VAT (output less input)	422	100.0%	-	-	-	-	-	-	422	1.3%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 943	62.7%	6 505	35.3%	90	4%	293	1.2%	25 254	87.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	113	100.0%	-	-	-	-	-	-	113	4%
Total	**15 028**	**67.7%**	**6 505**	**30.9%**	**95**	**3%**	**293**	**1.0%**	**28 840**	**100.0%**

Contact Details

Municipal Manager	Mr D D Nodoba	039 688 5709
Financial Manager	Ms Bongile Mkiti	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**145 713**	**151 953**	**62 585**	**43.0%**	**43 691**	**29.6%**	**34 658**	**22.8%**	**9 380**	**6.2%**	**149 600**	**98.5%**	**12 127**	**100.7%**	**(22.8%)**
Property rates	20 970	20 970	6 456	31.0%	7 264	34.6%	5 681	21.1%	6 633	24.6%	26 072	96.7%	6 598	103.7%	1.0%
Property rates - penalties and collection charges	1 600	1 600	482	26.8%	141	8.4%	-	-	606	43.8%	1 168	73.0%	414	104.3%	46.4%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 800	1 800	463	25.8%	432	24.0%	422	23.1%	448	24.9%	1 766	97.6%	453	99.1%	(1.2%)
Service charges - other	-	-	2	-	1	-	0	-	(3)	-	4	-	8	-	(137.5%)
Rental of facilities and equipment	300	640	140	46.8%	139	43.1%	98	19.1%	122	22.8%	491	90.9%	146	158.2%	(12.1%)
Interest earned - external investments	800	1 000	346	42.5%	439	54.8%	-	-	-	-	776	74.2%	568	135.3%	(100.0%)
Interest earned - outstanding debtors	10 000	10 000	3 611	36.1%	1 382	13.8%	2 162	31.6%	1 027	10.2%	8 183	81.8%	3 210	116.2%	(68.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	191	191	23	12.2%	17	17.3%	19	18.4%	28	28.7%	88	87.2%	11	66.1%	176.2%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 200	2 150	517	22.5%	366	15.6%	-	-	-	-	882	41.0%	585	116.3%	(100.0%)
Transfers recognised - operational	107 646	107 646	50 018	47.5%	32 610	30.3%	24 417	22.7%	-	-	107 045	100.0%	-	66.1%	-
Other own revenue	396	396	73	26.8%	248	83.8%	860	323.2%	474	179.8%	1 653	623.0%	498	256.1%	16.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**140 213**	**125 953**	**28 381**	**20.2%**	**32 072**	**22.9%**	**28 969**	**22.7%**	**29 657**	**23.5%**	**118 079**	**94.2%**	**30 881**	**92.3%**	**(4.0%)**
Employee related costs	49 709	53 476	12 432	25.0%	15 162	30.5%	13 166	24.6%	13 316	24.9%	54 076	101.1%	11 741	94.4%	13.4%
Remuneration of councillors	8 300	8 300	1 844	22.4%	1 902	22.9%	2 192	26.3%	2 003	24.1%	7 910	95.3%	2 114	85.4%	(5.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	9 000	4 238	42.4%	4 498	45.0%	-	-	-	-	8 738	97.0%	3 788	162.8%	(100.0%)
Finance charges	1 700	1 700	466	26.0%	47	2.7%	-	-	-	-	536	30.7%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	46 418	29 242	5 094	11.0%	4 869	10.5%	7 827	26.8%	8 880	30.3%	26 769	91.5%	-	-	(100.0%)
Transfers and grants	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	22 015	24 080	4 271	19.4%	5 596	23.4%	5 784	22.3%	5 441	22.6%	20 673	85.8%	13 177	166.2%	(58.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 500**	**26 000**	**34 204**		**10 988**		**6 690**		**(20 267)**		**31 916**		**(18 753)**		
Transfers recognised - capital	26 764	26 764	10 008	37.4%	8 950	33.4%	7 764	29.0%	-	-	26 764	100.0%	-		-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	**32 264**	**52 764**	**44 204**		**19 938**		**13 854**		**(20 267)**		**57 780**		**(18 753)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**32 264**	**52 764**	**44 204**		**19 938**		**13 854**		**(20 267)**		**57 780**		**(18 753)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**32 264**	**52 764**	**44 204**		**19 938**		**13 854**		**(20 267)**		**57 780**		**(18 753)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32 264**	**52 764**	**44 204**		**19 938**		**13 854**		**(20 267)**		**57 780**		**(18 753)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**32 264**	**44 000**	**16 247**	**50.4%**	**13 178**	**40.8%**	**6 401**	**14.5%**	**7 400**	**16.8%**	**43 226**	**98.8%**	**13 328**	**94.3%**	**(44.5%)**
National Government	26 764	26 764	8 537	31.9%	8 880	33.2%	4 233	15.8%	5 114	19.1%	26 764	100.0%	12 981	104.8%	(60.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 764**	**26 764**	**8 537**	**31.9%**	**8 880**	**33.2%**	**4 233**	**15.8%**	**5 114**	**19.1%**	**26 764**	**100.0%**	**12 981**	**104.8%**	**(60.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 500	17 232	7 711	140.2%	4 298	78.1%	2 168	12.6%	2 286	13.3%	16 462	95.5%	347	56.7%	559.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**32 264**	**44 000**	**16 247**	**50.4%**	**13 178**	**40.8%**	**6 401**	**14.5%**	**7 400**	**16.8%**	**43 226**	**98.8%**	**13 328**	**94.3%**	**(44.5%)**
Governance and Administration	1 164	7 664	885	76.0%	478	7.9%	3 603	58.3%	695	7.9%	5 661	74.7%	745	979.3%	(6.7%)
Executive & Council	1 000	1 000	179	3.3%	250	0.2%	2 002	38.4%	287	5.4%	2 719	50.4%	247	152.4%	(14.2%)
Budget & Treasury Office	-	1 500	688	-	138	-	-	-	288	16.2%	1 014	67.7%	386	-	(25.2%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 140	19 350	5 008	71.7%	6 697	48.7%	1 349	16.8%	4 414	22.9%	27 767	118.8%	3 868	77.7%	17.3%
Community & Social Services	8 132	19 256	9 088	111.8%	6 697	73.8%	3 249	16.8%	4 418	22.9%	22 767	118.2%	2 808	122.7%	57.3%
Sport And Recreation	4 208	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**14 424**	**17 710**	**6 289**	**43.6%**	**5 782**	**40.1%**	**727**	**4.1%**	**2 299**	**13.0%**	**15 097**	**85.2%**	**8 513**	**73.3%**	**(73.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	14 424	17 710	6 289	43.6%	5 782	40.1%	727	4.1%	2 299	13.0%	15 097	85.2%	8 513	73.3%	(73.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**938**	**-**	**424**	**-**	**132**	**-**	**1 515**	**-**	**1 264**	**-**	**(89.6%)**
Electricity	-	-	-	-	938	-	424	-	132	-	1 515	-	1 264	-	(89.6%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**165 645**	**170 685**	**77 388**	**46.7%**	**49 920**	**30.1%**	**38 982**	**22.8%**	**6 022**	**3.5%**	**172 314**	**101.0%**	**7 049**	**102.1%**	**(14.6%)**
Property rates, penalties and collection charges	18 000	22 800	7 402	41.1%	3 813	21.2%	5 861	25.7%	5 157	22.6%	22 232	97.5%	3 835	102.0%	31.1%
Service charges	1 464	1 464	266	18.2%	80	5.5%	-	-	-	-	352	24.1%	247	73.8%	(100.0%)
Other revenue	17 644	3 644	4 434	25.1%	3 168	18.0%	1 111	30.5%	868	23.8%	12 266	464.6%	1 168	68.1%	(25.7%)
Government - operating	107 544	107 544	39 319	36.6%	39 760	37.0%	34 247	22.5%	-	-	81 566	65.1%	-	66.1%	
Government - capital	20 993	32 233	18 056	86.0%	1 097	5.2%	7 764	29.0%	-	-	26 917	83.5%	-	100.0%	
Interest	6 804	8 504	2 748	31.2%	1 002	3.8%			-	-	3 750	33.4%	1 466	1 170.3%	(100.0%)
Dividends															
Payments	**(126 867)**	**(153 213)**	**(79 315)**	**61.5%**	**(62 678)**	**48.8%**	**(55 193)**	**41.4%**	**(29 168)**	**21.8%**	**(226 465)**	**170.4%**	**(23 784)**	**163.3%**	**22.4%**
Suppliers and employees	(127 237)	(129 963)	(79 315)	62.3%	(62 678)	49.4%	(66 193)	43.5%	(29 168)	22.4%	(236 665)	174.2%	(23 784)	166.7%	22.4%

Finance charges	(1 706)	(1 706)	-		-		-	-	-	-	-	-	-	-	-	
Transfers and grants	-	(1 026)	-		-		-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	**36 678**	**37 472**	**(1 926)**	**(5.3%)**	**(12 936)**	**(25.3%)**	**(10 211)**	**(43.3%)**	**(23 977)**	**(61.8%)**	**(34 172)**	**(144.8%)**	**(16 725)**	**(155.3%)**	**27.9%**
Cash Flow from Investing Activities																
Receipts	**-**	**-**	**20 550**	**-**	**29 998**	**-**	**22 725**	**-**	**33 615**	**-**	**106 198**	**-**	**33 858**	**-**	**(.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	33 858	-	(100.0%)	
Decrease (increase) in non-current investments	-	-	20 550	-	29 998	-	22 725	-	33 615	-	106 198	-	-	-	(100.0%)	
Payments	**(32 284)**	**(39 697)**	**(19 199)**	**36.4%**	**(15 778)**	**49.9%**	**(6 563)**	**16.5%**	**(8 048)**	**23.3%**	**(48 594)**	**122.4%**	**(14 735)**	**183.8%**	**(45.3%)**	
Capital assets	(32 284)	(39 697)	(19 199)	36.4%	(15 778)	49.9%	(6 563)	16.5%	(8 048)	23.3%	(48 594)	122.4%	(14 735)	183.8%	(45.3%)	
Net Cash from/(used) Investing Activities	**(32 284)**	**(39 697)**	**2 351**	**(7.3%)**	**14 121**	**(43.8%)**	**16 162**	**(46.7%)**	**24 973**	**(62.9%)**	**57 606**	**(145.1%)**	**19 345**	**(162.7%)**	**38.1%**
Cash Flow from Financing Activities																
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	**(1 000)**	**(1 238)**	**(441)**	**14.7%**	**(441)**	**14.7%**	**(441)**	**11.1%**	**(1 041)**	**183.3%**	**(1 121)**	**366.0%**	**(1 041)**	**360.0%**	**-**	
Repayment of borrowing	(1 000)	(1 238)	(441)	14.7%	(441)	14.7%	(441)	33.3%	(1 000)	183.3%	(3 120)	366.0%	(2 000)	360.0%	-	
Net Cash from/(used) Financing Activities	**(1 000)**	**(1 238)**	**(441)**	**14.7%**	**(441)**	**14.7%**	**(441)**	**33.3%**	**(2 000)**	**183.3%**	**(3 120)**	**366.0%**	**(2 000)**	**360.0%**	**-**	
Net Increase/(Decrease) in cash held	**1 414**	**(3 463)**	**(15)**	**(1.1%)**	**723**	**51.1%**	**(469)**	**14.1%**	**(108)**	**3.2%**	**109**	**(3.1%)**	**(392)**	**6.1%**	**(72.1%)**	
Cash/cash equivalents at the year begin:	2 427	6 619	477	19.7%	462	19.0%	1 185	29.9%	666	12.2%	477	9.4%	870	12.1%	(23.5%)	
Cash/cash equivalents at the year end:	**3 841**	**3 214**	**462**	**10.8%**	**1 185**	**30.8%**	**666**	**31.4%**	**588**	**26.5%**	**586**	**26.5%**	**477**	**19.4%**	**22.8%**	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 848	1.9%	1 158	1.2%	1 204	1.3%	91 909	95.6%	96 161	100.0%	-	-	-	-
Total By Income Source	**1 848**	**1.9%**	**1 158**	**1.2%**	**1 204**	**1.3%**	**91 909**	**95.6%**	**96 161**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	494	9%	579	1.2%	340	.7%	46 460	97.1%	48 810	48.7%				
Commercial	863	5.7%	564	3.2%	310	2.0%	13 647	89.0%	15 527	16.2%	-	-	-	-
Households	491	1.6%	115	.3%	551	1.8%	30 597	96.3%	33 749	35.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 848**	**1.9%**	**1 158**	**1.2%**	**1 204**	**1.3%**	**91 909**	**95.6%**	**96 161**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity			-	-	-	-	-	-	-	-
Bulk Water			-	-	-	-	-	-	-	-
PAYE deductions	736	100.0%	-	-	-	-	-	-	736	45.3%
VAT (output less input)			-	-	-	-	-	-	-	-
Pensions / Retirement	666	100.0%	-	-	-	-	-	-	666	39.8%
Loan repayments			-	-	-	-	-	-	-	-
Trade Creditors	277	100.0%	-	-	-	-	-	-	277	20.9%
Auditor-General			-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 681**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 681**	**100.0%**

Contact Details

Municipal Manager	Mr N.M. Mabasso	033-815 2249
Financial Manager	Mr Nkiri	033-815 2249

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**316 288**	**322 717**	**81 410**	**25.6%**	**73 615**	**22.9%**	**84 948**	**26.3%**	**64 268**	**19.9%**	**303 641**	**94.1%**	**75 328**	**94.1%**	**(14.7%)**
Property rates	161 136	143 670	42 243	26.9%	38 366	27.2%	38 427	26.7%	35 790	24.9%	154 825	107.8%	37 906	95.3%	(5.6%)
Property rates - penalties and collection charges	6 343	6 343	689	10.9%	558	8.8%	5 176	82.9%	621	14.6%	7 043	111.0%	726	109.9%	(36.2%)
Service charges - electricity revenue	68 117	71 427	14 201	20.8%	14 570	20.6%	16 234	22.7%	14 648	20.6%	59 653	83.5%	13 535	87.1%	12.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 333	5 171	1 457	27.3%	1 453	27.8%	1 432	27.7%	1 473	28.5%	5 815	112.4%	1 324	102.1%	11.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	670	672	150	22.3%	178	26.6%	184	27.3%	180	26.8%	791	104.1%	142	125.7%	22.4%
Interest earned - external investments	1 613	3 494	731	46.3%	1 187	78.0%	804	23.0%	1 060	30.3%	3 781	108.2%	933	175.8%	13.6%
Interest earned - outstanding debtors	1 938	1 938	470	25.7%	296	16.2%	460	23.8%	484	25.0%	1 710	88.2%	495	95.8%	(2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	30 212	22 430	1 189	3.9%	598	2.0%	3 903	17.4%	3 411	15.2%	9 101	40.6%	16 038	83.7%	(78.7%)
Licences and permits	2 405	3 238	883	33.1%	724	30.6%	851	26.4%	828	25.7%	3 286	99.4%	716	115.8%	15.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	51 429	58 642	18 482	35.9%	16 773	28.7%	16 773	28.6%	6 222	7.5%	54 252	92.5%	3 041	100.0%	38.8%
Other own revenue	9 178	7 581	1 078	11.7%	782	8.2%	1 940	13.7%	832	11.2%	3 984	48.7%	485	88.6%	71.5%
Gains on disposal of PPE	-	-	-	-	-	-	(84)	-	341	-	-	-	-	-	(100.0%)
Operating Expenditure	**317 183**	**322 449**	**76 398**	**24.1%**	**57 699**	**18.2%**	**65 699**	**20.2%**	**83 813**	**26.0%**	**282 975**	**87.8%**	**74 107**	**87.3%**	**13.1%**
Employee related costs	103 739	96 424	20 256	19.5%	20 705	20.0%	20 256	21.1%	22 599	23.2%	83 697	86.8%	20 448	89.8%	9.5%
Remuneration of councillors	6 336	7 092	1 694	26.7%	1 722	27.2%	2 056	28.3%	1 916	25.6%	7 237	102.0%	1 784	98.2%	7.8%
Debt impairment	21 462	22 100	-	-	-	-	2 266	10.3%	-	-	2 266	10.2%	648	3.3%	(100.0%)
Depreciation and asset impairment	11 332	11 232	2 808	25.0%	2 808	25.0%	2 808	25.0%	2 808	25.0%	11 232	100.0%	2 808	100.0%	0.0%
Finance charges	4 760	4 760	1 204	25.3%	447	9.4%	1 206	25.4%	488	8.6%	3 267	68.6%	1 015	77.2%	(52.0%)
Bulk purchases	60 422	69 422	21 960	36.4%	13 880	17.5%	17 401	19.7%	23 071	26.0%	86 394	97.0%	19 483	92.7%	18.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 249	12 126	1 956	19.1%	3 194	30.2%	3 653	31.8%	4 649	38.3%	13 453	111.7%	2 921	115.7%	37.8%
Transfers and grants	7 115	3 202	2 002	28.2%	1 602	27.5%	(3 013)	(61.9%)	874	24.9%	2 465	86.8%	1 566	88.3%	(58.0%)
Other expenditure	71 460	76 621	14 458	20.2%	13 087	18.2%	17 176	23.4%	27 786	36.2%	72 510	94.4%	27 926	98.8%	(4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 025**	**268**	**5 013**		**15 916**		**19 882**		**(19 545)**		**20 666**		**1 223**		
Transfers recognised - capital	27 249	22 249	5 068	18.3%	8 582	31.5%	13 672	61.2%	(18 342)	(82.4%)	8 982	39.8%	-	69.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 274**	**22 517**	**10 013**		**21 898**		**33 494**		**(37 887)**		**27 518**		**1 223**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28 274**	**22 517**	**10 013**		**21 898**		**33 494**		**(37 887)**		**27 518**		**1 223**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28 274**	**22 517**	**10 013**		**21 898**		**33 494**		**(37 887)**		**27 518**		**1 223**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28 274**	**22 517**	**10 013**		**21 898**		**33 494**		**(37 887)**		**27 518**		**1 223**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**27 249**	**44 469**	**1 312**	**4.8%**	**8 947**	**32.8%**	**3 228**	**7.3%**	**4 371**	**9.8%**	**17 855**	**40.2%**	**19 845**	**82.2%**	**(78.0%)**
National Government	27 249	22 249	1 312	4.8%	532	2.0%	2 355	10.6%	2 973	13.4%	7 191	32.3%	8 479	95.2%	(64.9%)
Provincial Government	-	-	-	-	8 350	-	(111)	-	(8 298)	-	-	-	11 139	75.1%	(174.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 249**	**22 249**	**1 312**	**4.8%**	**8 947**	**32.8%**	**2 245**	**10.1%**	**(5 312)**	**(23.9%)**	**7 191**	**32.3%**	**19 618**	**91.8%**	**(127.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	22 193	-	-	-	-	981	4.4%	9 683	43.7%	10 664	48.1%	227	116.2%	4 165.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**27 249**	**44 469**	**1 312**	**4.8%**	**8 947**	**32.8%**	**3 226**	**7.3%**	**4 371**	**9.8%**	**17 855**	**40.2%**	**19 845**	**82.2%**	**(78.0%)**
Governance and Administration	**-**	**479**	**-**	**-**	**-**	**-**	**(414)**	**(51.9%)**	**455**	**95.0%**	**101**	**68.4%**	**-**	**-**	**(100.0%)**
Executive & Council	-	78	-	-	-	-	-	-	33	39.4%	33	39.4%	-	-	(100.0%)
Budget & Treasury Office	-	127	-	-	-	-	(10)	-	113	88.6%	113	88.6%	-	-	(100.0%)
Corporate Services	-	266	-	-	-	-	(111)	(41.7%)	291	109.3%	180	67.6%	-	-	(100.0%)
Community and Public Safety	**1 100**	**1 758**	**881**	**54.0%**	**8**	**-**	**(9)**	**(1.9%)**	**(48)**	**(4.9%)**	**831**	**71.9%**	**397**	**455.0%**	**(114.4%)**
Community & Social Services	-	238	-	-	-	-	23	10.0%	-	-	23	10.0%	-	-	-
Sport And Recreation	2 000	2 000	881	26.8%	8	-	(32)	(1.8%)	(41)	(1.2%)	791	23.9%	283	100.0%	(114.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 749**	**40 073**	**431**	**2.4%**	**8 947**	**47.7%**	**3 343**	**8.3%**	**3 970**	**9.9%**	**16 728**	**41.7%**	**19 842**	**81.8%**	**(79.8%)**
Planning and Development	-	2000	-	-	8 350	-	958	4.8%	581	2.9%	9 889	494.5%	19 807	79.3%	(96.2%)
Road Transport	18 749	20 644	431	2.3%	592	3.0%	2 385	11.9%	3 388	17.0%	6 796	33.9%	8 845	94.1%	(61.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 000**	**133**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**628**	**88.1%**	**(100.0%)**
Electricity	5 000	133	-	-	-	-	-	-	-	-	-	-	-	88.8%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	393	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	237	34.6%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**393 940**	**314 444**	**105 156**	**34.6%**	**60 458**	**19.9%**	**82 428**	**26.2%**	**84 422**	**26.8%**	**332 463**	**105.7%**	**53 374**	**110.1%**	**58.2%**
Property rates, penalties and collection charges	130 695	132 187	48 857	37.4%	21 900	16.8%	44 849	33.9%	36 894	27.9%	152 499	115.4%	26 164	112.8%	41.0%
Service charges	83 867	64 546	19 337	36.3%	17 868	33.5%	13 155	39.6%	14 913	23.9%	64 674	100.2%	21 161	104.3%	(29.5%)
Other revenue	21 401	20 504	10 302	37.3%	5 186	18.7%	44 623	(13.0%)	21 722	50.5%	82 487	105.6%	3 869	102.4%	449.5%
Government - operating	31 434	50 436	21 570	45.9%	16 772	35.7%	19 088	33.9%	-	-	55 430	99.2%	-	93.7%	
Government - capital	24 000	24 000	3 000	12.5%	8 000	33.3%	8 000	33.3%	-	-	19 000	79.2%	-	93.7%	
Interest	2 143	2 112	90	5.3%	182	3.5%	2 513	49.2%	1 893	19.6%	3 192	72.9%	201	68.5%	399.9%
Dividends															
Payments	**(273 637)**	**(289 117)**	**(77 194)**	**28.2%**	**(76 118)**	**25.8%**	**(67 658)**	**23.4%**	**(62 503)**	**28.5%**	**(397 303)**	**102.8%**	**(75 147)**	**139.9%**	**9.0%**
Suppliers and employees	(268 047)	(187 234)	(74 926)	28.1%	(68 337)	23.6%	(64 727)	33.8%	(63 458)	42.2%	(291 448)	147.8%	(74 648)	131.1%	12.8%

Finance charges	-	(89 633)	(1 206)		(427)		(3 233)	348%	1 722	(1.9%)	(3 915)	348%	(1 132)	120.7%	(232.2%)	
Transfers and grants	(7 115)	(3 239)	(674)	(2.7%)	(1 239)	(1.9%)	365	(6.3%)	(726)	(2.7%)	(2 717)	616%	-	-	(100.0%)	
Net Cash from/(used) Operating Activities	**30 293**	**23 327**	**28 052**	**92.6%**	**(2 668)**	**(11.9%)**	**14 775**	**52.3%**	**1 918**	**7.0%**	**25 691**	**138.5%**	**(21 773)**	**17.8%**	**(182.8%)**	
Cash Flow from Investing Activities																
Receipts	**-**	**-**	**24 989**	**-**	**(13 475)**	**-**	**(11 514)**	**-**	**-**	**-**	**-**	**-**	**-**	**291.1%**	**-**	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease /increase in non-current investments	-	-	24 989	-	(13 475)	-	(11 514)	-	-	-	-	-	-	291.1%	-	
Payments	**(27 248)**	**(44 459)**	**(1 148)**	**4.2%**	**(8 888)**	**33.0%**	**(1 954)**	**4.4%**	**(5 048)**	**11.4%**	**(17 132)**	**38.8%**	**(14 048)**	**72.3%**	**(64.1%)**	
Capital assets	(27 248)	(44 459)	(1 148)	4.2%	(8 888)	33.0%	(1 954)	4.4%	(5 048)	11.4%	(17 132)	38.8%	(14 048)	72.3%	(64.1%)	
Net Cash from/(used) Investing Activities	**(27 248)**	**(44 459)**	**23 841**	**(87.5%)**	**(22 464)**	**82.4%**	**(13 467)**	**30.2%**	**(5 048)**	**11.4%**	**(17 132)**	**38.8%**	**(14 048)**	**11.3%**	**(64.1%)**	
Cash Flow from Financing Activities																
Receipts	**-**	**69**	**9**	**-**	**(12)**	**-**	**8**	**10.9%**	**(6)**	**(12.0%)**	**(4)**	**(5.5%)**	**(6)**	**-**	**29.0%**	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase /decrease in consumer deposits	-	69	9	-	(12)	-	8	10.9%	(6)	(12.0%)	(4)	(5.5%)	(6)	-	29.0%	
Payments	**(5 690)**	**(5 600)**	**(650)**	**14.9%**	**(4657)**	**34.9%**	**(659)**	**34.9%**	**(659)**	**14.1%**	**(5 617)**	**94.3%**	**-**	**-**	**(100.0%)**	
Repayment of borrowing	(5 690)	(5 600)	(650)	14.9%	(4657)	34.9%	(659)	34.9%	(659)	14.1%	(5 617)	91.2%	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	**(5 690)**	**(5 531)**	**(640)**	**24.4%**	**(670)**	**25.6%**	**(652)**	**26.4%**	**(665)**	**16.0%**	**(5 621)**	**93.8%**	**(6)**	**3.1%**	**$ 253.7%**	
Net Increase/(Decrease) in cash held	**394**	**(21 663)**	**51 245**	**13 354.7%**	**(12 802)**	**(9 548.7%)**	**621**	**(2.9%)**	**(3 535)**	**16.3%**	**15 526**	**(71.7%)**	**(35 827)**	**(1 258.6%)**	**(99.1%)**	
Cash/cash equivalents at the year begin:	8 207	46 022	25 115	299.6%	76 360	971.0%	42 557	53.6%	46 178	94.7%	25 115	0.0%	60 523	90.8%	(9.8%)	
Cash/cash equivalents at the year end:	8 601	24 359	76 360	871.8%	63 557	497.0%	46 178	178.8%	69 643	162.6%	69 643	162.6%	12 026	133.8%	224.5%	

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	8 334	28.7%	2 751	12.9%	970	4.6%	16 232	53.8%	21 282	22.0%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	4 133	7.3%	1 967	12.8%	2 278	5.8%	41 402	73.0%	59 677	58.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	715	23.5%	158	5.1%	132	4.4%	2 037	67.0%	3 041	3.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	165	18.6%	67	12.3%	35	4.0%	349	64.5%	541	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	133	.6%	2 211	22.3%	116	.5%	16 914	76.6%	22 377	23.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 773)	134.1%	53	(.8%)	4	(.1%)	1 646	(32.2%)	(5 070)	(7.2%)	-	-	-	-
Total By Income Source	**2 639**	**2.7%**	**16 107**	**16.6%**	**4 532**	**4.7%**	**73 579**	**76.0%**	**96 857**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	894	9.9%	249	2.7%	249	2.7%	7 960	84.8%	9 389	9.7%	-	-	-	-
Commercial	353	14.0%	147	5.8%	90	4.7%	1 934	75.5%	1 924	1.9%	-	-	-	-
Households	2 668	3.4%	12 737	16.2%	3 749	4.8%	51 662	73.7%	70 146	72.5%	-	-	-	-
Other	(1 555)	(7.6%)	2 956	15.1%	444	2.3%	12 314	63.0%	15 448	15.9%	-	-	-	-
Total By Customer Group	**2 639**	**2.7%**	**16 107**	**16.6%**	**4 532**	**4.7%**	**73 579**	**76.0%**	**96 857**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mrs Geb Gumbi-Masilela(acting)	033 239 9200
Financial Manager	Mr Sabza Dwala	033 239 9235

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**126 816**	**126 811**	**32 466**	**26.9%**	**21 644**	**17.9%**	**25 573**	**20.2%**	**9 462**	**7.5%**	**89 163**	**70.3%**	**25 826**	**77.8%**	**(63.3%)**
Property rates	11 928	10 478	2 670	22.4%	2 710	23.6%	2 712	25.9%	1 810	17.3%	9 911	94.6%	1 714	79.5%	5.6%
Property rates - penalties and collection charges	2 706	2 166	606	34.5%	591	24.6%	587	31.7%	457	20.8%	2 484	114.7%	145	58.3%	217.9%
Service charges - electricity revenue	57 165	51 777	12 398	21.7%	11 898	20.8%	11 522	22.3%	5 738	11.1%	41 556	80.4%	7 194	58.8%	(19.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 222	3 222	810	25.2%	801	24.9%	804	24.9%	546	16.9%	2 963	92.0%	439	62.4%	24.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	216	650	340	156.3%	337	163.9%	391	59.7%	277	42.3%	1 347	208.9%	210	1 466.3%	31.7%
Interest earned - external investments	624	434	166	31.7%	16	3.0%	20	5.9%	8	1.9%	210	51.2%	264	297.7%	(96.8%)
Interest earned - outstanding debtors	2 349	2 099	546	23.0%	432	18.4%	591	28.2%	400	20.2%	1 969	95.2%	300	13.9%	108.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	338	7 246	164	48.8%	70	20.8%	30	2%	33	4%	302	4.2%	-	41.8%	(100.0%)
Licences and permits	3 311	1 418	382	8.2%	307	9.6%	230	16.2%	155	7.4%	904	63.8%	328	67.0%	(67.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	36 427	39 427	14 367	37.4%	2 197	6.7%	7 192	18.7%	-	-	23 756	61.8%	10 438	109.2%	(100.0%)
Other own revenue	665	845	78	11.4%	2 167	316.2%	1 502	15.2%	72	8%	3 848	41.7%	-	17.5%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**139 333**	**125 543**	**30 956**	**22.2%**	**12 332**	**8.9%**	**22 319**	**17.8%**	**3 765**	**3.0%**	**69 373**	**55.3%**	**10 163**	**65.7%**	**(63.0%)**
Employee related costs	29 168	29 496	6 966	23.9%	7 366	25.2%	7 540	25.6%	2 646	8.6%	24 457	82.9%	4 667	64.8%	(43.4%)
Remuneration of councillors	2 301	2 024	510	22.1%	538	23.3%	3 154	122.6%	164	7.7%	4 344	171.6%	324	67.9%	(49.1%)
Debt impairment	23 003	10 106	-	-	-	-	-	-	-	-	-	-	-	3.5%	-
Depreciation and asset impairment	10 367	8 377	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	605	-	-	-	-	-	(2 640)	-	-	-	(2 640)	-	-	-	-
Bulk purchases	52 135	53 730	10 777	20.7%	2 193	3.8%	7 193	13.9%	-	-	20 163	45.1%	4 741	89.2%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 659	4 609	3 373	50.8%	1 160	17.4%	3 688	79.2%	216	4.4%	8 449	171.4%	-	51.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	11 463	17 272	4 309	37.3%	1 058	9.2%	3 424	19.7%	810	4.7%	9 600	55.2%	432	(14.6%)	75.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 517)**	**1 268**	**1 507**		**9 312**		**3 254**		**5 717**		**19 790**		**15 662**		
Transfers recognised - capital	10 595	12 295	-	-	5 950	56.1%	-	-	-	-	5 950	41.1%	-	54.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 920)**	**13 563**	**1 507**		**14 261**		**3 254**		**5 717**		**24 840**		**15 662**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1 920)**	**13 563**	**1 507**		**14 261**		**3 254**		**5 717**		**24 840**		**15 662**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 920)**	**13 563**	**1 507**		**14 261**		**3 254**		**5 717**		**24 840**		**15 662**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 920)**	**13 563**	**1 507**		**14 261**		**3 254**		**5 717**		**24 840**		**15 662**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**16 595**	**14 650**	**12 116**	**73.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**12 116**	**82.7%**	**11 909**	**111.1%**	**(100.0%)**
National Government	12 295	14 650	12 116	98.5%	-	-	-	-	-	-	12 116	82.7%	11 909	144.7%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 295**	**14 650**	**12 116**	**98.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**12 116**	**82.7%**	**11 909**	**111.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 300	-	-	-	-	-	-	-	-	-	-	-	-	83.0%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16 595**	**14 650**	**12 116**	**73.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**12 116**	**82.7%**	**11 909**	**111.1%**	**(100.0%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	97.7%	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	92.7%	-
Community and Public Safety	**4 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	4 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 295**	**14 650**	**12 116**	**98.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**12 116**	**82.7%**	**6 000**	**119.8%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 295	14 650	12 116	98.5%	-	-	-	-	-	-	12 116	82.7%	6 000	119.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 909**	**282.2%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	5 909	284.2%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**111 422**	**120 469**	**38 956**	**35.0%**	**30 190**	**27.1%**	**26 945**	**22.4%**	**22 034**	**18.3%**	**118 126**	**98.1%**	**5 117**	**75.3%**	**330.6%**
Property rates, penalties and collection charges	11 116	10 104	3 335	30.0%	3 359	30.2%	3 380	33.5%	3 677	36.3%	13 744	136.0%	946	75.8%	287.8%
Service charges	42 864	43 868	13 477	31.4%	11 816	27.6%	14 341	32.6%	13 462	30.7%	53 096	119.0%	3 772	68.8%	256.6%
Other revenue	3 401	13 134	962	28.3%	1 162	34.2%	962	7.4%	1 304	9.9%	4 390	31.0%	205	102.2%	290.3%
Government - operating	32 427	39 434	13 485	41.6%	13 196	40.7%	7 715	20.1%	-	-	34 396	89.0%	-	90.8%	-
Government - capital	18 609	13 929	7 698	41.4%	-	-	-	-	4 600	33.0%	12 298	89.5%	-	99.8%	(100)0%
Interest	2 815	2 338	781	28.8%	652	23.1%	538	31.0%	842	33.6%	2 741	169.0%	139	64.9%	501.4%
Dividends															
Payments	**(105 939)**	**(110 067)**	**(30 888)**	**29.1%**	**(11 607)**	**11.1%**	**(21 912)**	**19.9%**	**(15 888)**	**14.4%**	**(80 407)**	**73.1%**	**(6 735)**	**92.9%**	**135.1%**
Suppliers and employees	(100 264)	(110 067)	(30 888)	29.3%	(11 607)	11.2%	(21 912)	19.9%	(15 888)	14.4%	(80 407)	73.1%	(6 735)	93.2%	135.1%

Finance charges	(635)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**5 483**	**10 452**	**8 148**	**146.6%**	**10 383**	**330.3%**	**5 033**	**48.4%**	**6 154**	**59.2%**	**37 719**	**362.8%**	**(1 637)**	**24.4%**	**(473.9%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 200)	(14 650)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(12 200)	(14 650)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(12 200)**	**(14 650)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(785)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(785)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(785)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 882)**	**(4 248)**	**8 148**	**(118.4%)**	**10 383**	**(267.1%)**	**5 033**	**(119.3%)**	**6 154**	**(144.9%)**	**37 719**	**(887.9%)**	**(1 637)**	**71.5%**	**(473.9%)**
Cash/cash equivalents at the year begin:	13 766	12 115	-		8 148	33.0%	28 531	217.9%	31 564	230.3%	-		9 602		222.5%
Cash/cash equivalents at the year end:	**6 884**	**7 867**	**8 148**	**116.4%**	**28 531**	**360.6%**	**31 564**	**398.2%**	**37 718**	**479.8%**	**37 719**	**479.8%**	**9 164**	**59.3%**	**382.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Maxwell Moyo	033 262 1221
Financial Manager	Mrs SA MNCWANGI	033 262 1231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	YeI Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Y85 Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**60 416**	**59 883**	**19 256**	**30.2%**	**14 222**	**23.5%**	**13 712**	**27.8%**	**3 746**	**7.4%**	**49 936**	**86.3%**	**2 529**	**105.2%**	**48.1%**
Property rates	1 200	4 936	2 996	249.7%	924	418%	920	11.1%	921	11.1%	4 860	99.9%	191	109.1%	232.9%
Property rates - penalties and collection charges	-	-	1	-	0	-	-	-	-	-	2	-	0	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	41	51	11	27.2%	11	27.2%	11	21.9%	11	21.9%	45	87.7%	3	83.6%	266.7%
Rental of facilities and equipment	466	466	123	26.3%	121	26.0%	130	28.7%	121	26.0%	494	105.1%	(322)	(.0%)	(138.6%)
Interest earned - external investments	300	600	234	116.9%	203	101.6%	229	38.0%	270	45.0%	936	155.8%	41	75.2%	552.1%
Interest earned - outstanding debtors	105	120	111	92.8%	110	92.1%	149	124.0%	72	60.1%	441	372.0%	34	26.8%	114.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 219	-	2	-	-	-	-	-	2	-	2	-	4	169.7%	(100.0%)
Licences and permits	43	42	14	33.0%	8	18.6%	9	21.2%	7	15.8%	37	88.0%	3	80.8%	124.0%
Agency services	38	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 601	44 031	14 662	33.6%	13 203	30.2%	12 566	28.5%	2 226	5.1%	43 658	99.9%	1 888	127.8%	42.6%
Other own revenue	8 373	849	102	1.2%	89	1%	120	13.9%	508	58.8%	820	96.6%	1 886	24.4%	(53.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**60 411**	**70 136**	**17 177**	**28.4%**	**19 353**	**32.0%**	**13 014**	**18.6%**	**14 745**	**21.0%**	**64 288**	**91.7%**	**12 939**	**133.0%**	**14.0%**
Employee related costs	18 399	19 412	4 478	24.3%	5 541	30.1%	1 192	6.1%	4 990	23.6%	15 782	81.3%	1 598	83.5%	212.2%
Remuneration of councillors	2 300	2 166	446	20.3%	485	22.5%	219	10.0%	530	24.5%	1 680	77.5%	266	66.1%	101.4%
Debt impairment	393	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 800	6 811	-	-	-	-	-	-	2 449	36.0%	2 449	36.0%	-	-	(100.0%)
Finance charges	364	256	68	26.1%	66	25.0%	22	8.6%	58	22.5%	217	84.6%	139	(32.2%)	(258.4%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	560	900	370	39.5%	260	28.0%	382	49.2%	389	41.9%	1 410	148.0%	165	55.1%	135.5%
Transfers and grants	3 633	3 610	7 563	124.3%	5 602	152.7%	210	7.3%	741	24.8%	13 916	461.0%	7 575	2 583.7%	(90.2%)
Other expenditure	28 915	37 100	4 619	16.7%	7 037	24.4%	10 929	29.5%	5 589	16.1%	28 823	77.6%	3 000	87.3%	82.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1)**	**(19 336)**	**1 079**		**(5 131)**		**698**		**(10 999)**		**(14 353)**		**(10 410)**		
Transfers recognised - capital	12 063	12 063	5 158	42.7%	6 394	53.0%	2 715	22.5%	3 200	43.7%	19 524	161.9%	575	68.5%	817.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 062**	**(7 271)**	**6 229**		**1 263**		**3 408**		**(5 729)**		**5 171**		**(9 835)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**12 062**	**(7 271)**	**6 229**		**1 263**		**3 408**		**(5 729)**		**5 171**		**(9 835)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 062**	**(7 271)**	**6 229**		**1 263**		**3 408**		**(5 729)**		**5 171**		**(9 835)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 062**	**(7 271)**	**6 229**		**1 263**		**3 408**		**(5 729)**		**5 171**		**(9 835)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	YeI Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Y85 Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**13 353**	**13 353**	**1 073**	**8.0%**	**14**	**.1%**	**2 522**	**18.9%**	**4 878**	**36.5%**	**8 485**	**63.5%**	**-**	**109.3%**	**(100.0%)**
National Government	12 063	12 063	1 064	8.8%	14	.1%	2 368	19.9%	4 808	39.8%	8 282	68.7%	-	93.3%	(100.0%)
Provincial Government	-	-	9	-	-	-	-	-	70	-	79	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	154	-	-	-	154	-	-	-	-
Transfers recognised - capital	**12 063**	**12 063**	**1 073**	**8.9%**	**14**	**.1%**	**2 368**	**19.9%**	**4 878**	**40.4%**	**8 361**	**69.3%**	**-**	**110.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 290	1 290	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	154	-	-	-	154	-	-	-	-
Capital Expenditure Standard Classification	**13 353**	**13 353**	**1 073**	**8.0%**	**14**	**.1%**	**2 522**	**18.9%**	**4 878**	**36.5%**	**8 485**	**63.5%**	**-**	**109.3%**	**(100.0%)**
Governance and Administration	**68**	**68**	**16**	**19.0%**	**14**	**17.1%**	**116**	**169.1%**	**46**	**67.1%**	**191**	**281.1%**	**-**	**14.9%**	**(100.0%)**
Executive & Council	48	48	-	-	4	11.0%	108	229.0%	20	43.0%	108	266.0%	-	102.0%	(100.0%)
Budget & Treasury Office	-	-	16	-	9	-	2	-	14	-	41	-	-	-	(100.0%)
Corporate Services	49	49	-	-	-	-	5	13.1%	8	16.0%	13	29.1%	-	22.8%	(100.0%)
Community and Public Safety	**57**	**57**	**9**	**14.1%**	**-**	**-**	**610**	**1 104.1%**	**56**	**767.4%**	**744**	**1 424.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	27	27	9	34.1%	-	-	610	2 330.0%	70	257.4%	711	2 621.9%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 246**	**13 246**	**1 048**	**7.9%**	**-**	**-**	**1 753**	**13.3%**	**4 768**	**35.9%**	**7 564**	**57.1%**	**-**	**110.7%**	**(100.0%)**
Planning and Development	3 981	3 981	588	14.8%	-	-	1 753	44.1%	4 768	119.8%	7 109	178.5%	-	147.7%	(100.0%)
Road Transport	9 265	9 265	459	5.0%	-	-	-	-	-	-	459	5.0%	-	53.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**71 773**	**63 717**	**30 187**	**42.1%**	**19 234**	**26.8%**	**16 639**	**26.1%**	**1 270**	**2.0%**	**67 330**	**105.7%**	**2 638**	**88.3%**	**(51.7%)**
Property rates, penalties and collection charges	1 200	2 564	2 732	227.6%	492	41.0%	731	28.5%	425	16.6%	4 380	170.8%	537	65.0%	(20.8%)
Service charges	-	-	-		-		-		-		-		14		(100.0%)
Other revenue	14 466	4 640	639	4.4%	226	16%	241	5.0%	177	3.7%	1 282	36.7%	494	16.4%	(64.0%)
Government - operating	43 601	43 601	17 687	40.6%	11 338	26.0%	10 668	23.1%	396	9%	39 689	90.0%	1 733	58.4%	(77.1%)
Government - capital	12 506	12 506	9 031	72.2%	7 178	57.4%	4 998	40.0%	-		21 208	169.6%	1 733	58.4%	(100.0%)
Interest	1 000	394	118	36.3%	0	14.2%	102	27.1%	271	45.6%	392	100.0%	576	58.2%	(81.6%)
Dividends															
Payments	**(56 261)**	**(50 615)**	**(14 681)**	**24.9%**	**(16 670)**	**28.6%**	**(13 473)**	**26.6%**	**(14 624)**	**28.9%**	**(58 167)**	**114.9%**	**1 446**	**97.4%**	**(1 111.2%)**
Suppliers and employees	(52 394)	(47 238)	(7 792)	15.4%	(9 194)	18.2%	(9 119)	19.2%	(9 623)	14.0%	(33 943)	69.0%	(3 338)	69.4%	96.2%

Finance charges	(284)	(258)	(26)	11.2%	-	-	(1)	2.6%	(25)	12.7%	(68)	26.9%	(43)	161.7%	(240.5%)
Transfers and grants	(5 425)	(13 058)	6 216	150.4%	(5 516)	123.9%	(4 322)	144.6%	(7 968)	304.2%	(20 468)	843.9%	4 870	119.7%	(662.5%)
Net Cash from/(used) Operating Activities	**15 513**	**13 159**	**16 198**	**104.3%**	**3 165**	**20.4%**	**3 163**	**24.2%**	**(13 356)**	**(101.9%)**	**9 163**	**69.9%**	**4 616**	**(77.1%)**	**(427.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 002)	(14 523)	(1 397)	11.6%	(215)	1.8%	(1)	-	(27)	2%	(1 640)	11.3%	(28)	-	2.4%
Capital assets	(12 002)	(14 523)	(1 397)	11.6%	(215)	1.8%	(1)	-	(27)	2%	(1 640)	11.3%	(28)	-	2.4%
Net Cash from/(used) Investing Activities	**(12 002)**	**(14 523)**	**(1 397)**	**11.6%**	**(215)**	**1.8%**	**(1)**	**-**	**(27)**	**2%**	**(1 640)**	**11.3%**	**(28)**	**-**	**2.4%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(744)	(459)	(150)	58.1%	(157)	68.9%	(159)	34.4%	(159)	34.9%	(459)	100.0%	2 778	-	-194.7%
Repayment of borrowing	(744)	(459)	(150)	58.1%	(157)	68.9%	(159)	34.4%	(159)	34.9%	(459)	100.0%	2 778	-	-194.7%
Net Cash from/(used) Financing Activities	**(744)**	**(459)**	**(150)**	**58.1%**	**(157)**	**68.9%**	**(159)**	**25.4%**	**(159)**	**26.9%**	**(459)**	**100.0%**	**2 778**	**-**	**-194.7%**
Net Increase/(Decrease) in cash held	**2 766**	**(1 918)**	**14 670**	**542.2%**	**2 827**	**104.5%**	**3 038**	**(158.4%)**	**(13 518)**	**704.5%**	**7 524**	**(386.3%)**	**6 828**	**(6.0%)**	**(297.9%)**
Cash/cash equivalents at the year begin:	7 620	4 644	4 670	61.3%	10 340	222.6%	22 168	477.2%	20 254	542.7%	4 670	100.6%	695	-	3 034.3%
Cash/cash equivalents at the year end:	**10 386**	**2 726**	**19 340**	**186.8%**	**22 168**	**214.6%**	**25 206**	**924.5%**	**11 694**	**428.9%**	**11 694**	**429.0%**	**7 523**	**237.4%**	**53.4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	250	12.9%	79	4.1%	49	2.5%	1 567	80.5%	1 944	32.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	95	2.4%	102	2.6%	22	.6%	3 817	94.5%	4 037	67.5%	-	-	-	-
Total By Income Source	**345**	**5.8%**	**181**	**3.0%**	**71**	**1.2%**	**5 384**	**90.0%**	**5 981**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2	.1%	44	1.3%	1		3 292	98.6%	3 340	55.8%	-	-	-	-
Commercial	241	12.7%	125	6.1%	62	3.0%	1 948	78.0%	2 447	40.9%	-	-	-	-
Households	32	16.3%	12	6.0%	7	3.6%	144	73.9%	192	3.2%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**345**	**5.8%**	**181**	**3.0%**	**71**	**1.2%**	**5 384**	**90.0%**	**5 981**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	98	100.0%	-	-	-	-	-	-	98	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**98**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**98**	**100.0%**

Contact Details

Municipal Manager	Mr S. Hlabaza	033 996 6000
Financial Manager	Mr Kuhlene Naik	033 996 6000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**4 036 582**	**4 253 163**	**1 102 342**	**27.3%**	**976 627**	**24.2%**	**983 520**	**23.1%**	**844 618**	**19.9%**	**3 906 507**	**91.8%**	**1 054 487**	**102.2%**	**(19.9%)**
Property rates	743 113	753 017	187 867	25.3%	175 833	23.7%	186 659	24.8%	189 041	25.1%	739 400	98.1%	160 402	104.1%	17.8%
Property rates - penalties and collection charges	41 349	41 349	8 046	19.5%	8 338	19.6%	8 648	13.4%	683	1.2%	25 836	48.8%	4 666	77.8%	(102.5%)
Service charges - electricity revenue	1 862 706	1 860 706	498 203	26.7%	415 907	22.3%	436 800	23.4%	433 633	23.2%	1 784 543	95.7%	380 984	96.2%	12.3%
Service charges - water revenue	467 391	585 443	153 464	26.7%	139 555	27.6%	131 552	20.5%	159 958	18.6%	473 849	79.4%	114 748	113.4%	(6.8%)
Service charges - sanitation revenue	136 471	139 471	28 594	20.4%	32 936	23.6%	34 366	24.6%	20 376	21.8%	126 163	90.0%	20 722	100.7%	(1.7%)
Service charges - refuse revenue	93 922	93 922	18 916	20.1%	21 878	23.3%	20 127	23.9%	21 266	22.7%	84 091	89.7%	19 033	91.4%	11.8%
Service charges - other															
Rental of facilities and equipment	41 339	41 339	4 821	11.7%	4 913	11.9%	5 118	12.4%	5 428	13.1%	20 181	48.8%	6 338	63.1%	(14.2%)
Interest earned - external investments	33 988	33 988	11 816	34.8%	7 680	22.6%	25 826	76.0%	13 386	39.4%	58 717	172.8%	23 671	160.3%	(43.2%)
Interest earned - outstanding debtors	62 500	62 500	9 538	15.3%	20 994	33.6%	20 097	32.2%	9 522	15.2%	60 214	96.3%	19 503	115.8%	(51.2%)
Dividends received															
Fines	17 488	17 488	3 268	18.7%	3 276	18.7%	1 924	11.0%	1 289	6.9%	9 677	55.3%	89 654	560.8%	(98.6%)
Licences and permits	87	87	22	25.3%	20	22.9%	31	35.1%	17	20.0%	90	103.4%	22	107.6%	(21.8%)
Agency services	600	600	177	29.6%	169	17.3%	174	27.8%	180	30.0%	520	84.2%	95	79.3%	89.8%
Transfers recognised - operational	440 622	518 242	160 767	41.3%	152 809	34.9%	110 076	21.2%	20 829	4.0%	460 681	89.6%	170 314	97.1%	(87.8%)
Other own revenue	79 866	79 866	36 466	46.2%	(320)	1.4%)	14 474	18.1%	12 563	16.2%	62 983	79.6%	20 252	87.3%	(38.2%)
Gains on disposal of PPE	10 913	9 700			2 917	26.1%	(2 017)	(21.4%)	(29)	(.3%)	871	9.4%		7.8%	(100.0%)
Operating Expenditure	**4 032 134**	**4 250 150**	**1 026 370**	**25.7%**	**999 207**	**24.8%**	**884 991**	**20.9%**	**1 025 426**	**24.2%**	**3 916 193**	**92.4%**	**1 256 766**	**108.1%**	**(24.4%)**
Employee related costs	958 843	956 639	213 398	22.3%	238 978	27.1%	216 232	22.6%	214 398	22.4%	902 975	94.4%	250 099	103.7%	(14.3%)
Remuneration of councillors	42 309	42 309	9 497	22.4%	9 607	22.7%	11 291	26.6%	11 259	26.6%	41 763	98.7%	7 196	88.2%	56.9%
Debt impairment	124 596	157 200											222 118	153.8%	(100.0%)
Depreciation and asset impairment	460 746	460 746	116 960	24.1%	116 960	24.1%	121 290	25.0%	83 627	17.2%	438 777	95.2%	73 832	106.2%	13.3%
Finance charges	69 499	69 499	11 871	17.1%	17 550	24.0%	17 389	24.9%	24 622	35.4%	70 782	101.9%	21 663	106.3%	13.7%
Bulk purchases	1 726 911	1 781 092	342 564	21.3%	400 122	23.2%	398 900	22.5%	402 821	20.4%	1 796 214	101.0%	409 666	102.7%	10.5%
Other Materials		200 842	34 021		41 703		28 878	14.4%	33 666	22.3%	154 404	77.9%			(100.0%)
Contracted services	19 030	20 030	14 918	78.8%	49 208	260.0%	16 607	77.1%	68 047	350.4%	152 139	387.5%	3 038	103.3%	1 153.8%
Transfers and grants	5 804	134 032	1 478	25.2%	2 896	49.0%	1 478	1.1%	60	.5%	5 911	4.4%	5 850	218.6%	(99.1%)
Other expenditure	580 163	433 246	80 731	13.9%	80 665	11.1%	70 968	16.4%	121 241	28.0%	346 603	80.0%	358 996	99.7%	(66.2%)
Loss on disposal of PPE			3 033		3 096		(2 948)				3 004		22		(97.9%)
Surplus/(Deficit)	**3 458**	**17 013**	**65 772**		**6 919**		**98 529**		**(180 808)**		**(9 686)**		**(202 280)**		
Transfers recognised - capital	489 060	453 241	97 290	19.9%	81 008	17.9%	131 540	29.0%	318 603	70.3%	119 382	103.3%	16.6%		
Contributions recognised - capital															
Contributed assets															
Surplus/(Deficit) after capital transfers and contributions	**492 518**	**470 360**	**104 525**		**74 115**		**179 567**		**(49 265)**		**308 944**		**(182 687)**		
Taxation															
Surplus/(Deficit) after taxation	**492 518**	**470 360**	**104 525**		**74 115**		**179 567**		**(49 265)**		**308 944**		**(182 687)**		
Attributable to minorities															
Surplus/(Deficit) attributable to municipality	**492 518**	**470 360**	**104 525**		**74 115**		**179 567**		**(49 265)**		**308 944**		**(182 687)**		
Share of surplus/ (deficit) of associate															
Surplus/(Deficit) for the year	**492 518**	**470 360**	**104 525**		**74 115**		**179 567**		**(49 265)**		**308 944**		**(182 687)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**709 080**	**710 288**	**72 583**	**10.2%**	**146 970**	**21.0%**	**89 232**	**11.3%**	**170 316**	**24.0%**	**472 100**	**66.5%**	**189 292**	**75.1%**	**(10.0%)**
National Government	489 080	284 977	52 135	10.7%	97 214	19.8%	20 453	7.2%	101 038	35.5%	270 602	95.0%	79 871	74.4%	26.5%
Provincial Government		17 466	2 309	-	6 097	-	1 247	7.1%	8 057	46.1%	17 710	101.3%	21 675	116.2%	(62.8%)
District Municipality		4 385	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants			-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**489 080**	**306 828**	**54 443**	**11.1%**	**103 311**	**21.1%**	**21 823**	**7.1%**	**109 082**	**35.5%**	**288 313**	**94.0%**	**101 546**	**79.5%**	**7.4%**
Borrowing	100 000	100 000			9 991	10.0%	23 578	23.6%	18 612	18.6%	52 181	52.2%	14 248	17.8%	27.8%
Internally generated funds	120 000	303 443	18 117	15.1%	33 667	28.0%	23 831	8.2%	42 621	14.2%	121 837	40.1%	73 178	93.6%	(41.8%)
Public contributions and donations			-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**709 080**	**710 288**	**72 583**	**10.2%**	**146 970**	**21.0%**	**89 232**	**11.3%**	**170 316**	**24.0%**	**472 100**	**66.5%**	**189 292**	**75.1%**	**(10.0%)**
Governance and Administration	17 628	16 406	4 464	24.9%	8 599	34.8%	11 603	70.4%	18 146	110.4%	42 812	260.9%	11 870	74.9%	52.9%
Executive & Council	3 733	8 160	2 367	41.2%	1 633	39.6%	692	8.0%	2 017	30.7%	7 174	87.5%	3 278	84.3%	(29.7%)
Budget & Treasury Office	10 710	3 630	1 302	24.4%	4 278	19.6%	11 584	22.2%	14 160	39.0%	30 292	131.3%	7 566	33.1%	(1 949.1%)
Corporate Services	3 183	4 617	1 031	16.1%	3 394	53.0%	381	5.6%	1 970	39.9%	6 460	150.4%	1 043	241.8%	(81.0%)
Community and Public Safety	81 642	91 697	5 476	44.9%	77 406	101.9%	4 177	5.9%	11 414	51.9%	98 474	164.5%	451 641	181.4%	(97.5%)
Community & Social Services	22 316	4 663	16	1%	2 107	13.2%	135	2.9%	1 505	32.1%	4 763	131.7%	13 486	97.4%	(88.8%)
Sport And Recreation	32 005	45 034	5 026	26.9%	21 212	132.6%	2 608	9.6%	5 349	13.2%	34 844	98.2%	24 971	100.7%	(78.5%)
Public Safety	8 333	3 033	18	2%	423	5.1%			2 578	73.6%	3 022	99.6%	1 468	89.7%	75.6%
Housing	19 288	2 267	-	-	2 664	14.0%	784	34.9%	2 038	89.9%	5 849	258.0%	411 558	158.7%	(1.7%)
Health	1 700	-	-	-	-	-	-	-	-	-	-	-	1	1.0%	(100.0%)
Economic and Environmental Services	**328 191**	**344 424**	**21 359**	**6.5%**	**49 368**	**15.0%**	**24 210**	**7.0%**	**60 864**	**17.7%**	**155 816**	**45.2%**	**15 957**	**61.7%**	**281.5%**
Planning and Development	8 500	31 192	8 532	99.8%	6 378	74.6%	4 180	8.2%	4 180	8.2%	23 269	45.0%	8 413	77.3%	(53.8%)
Road Transport	319 691	291 611	12 826	4.0%	42 990	13.2%	19 987	6.9%	56 680	19.2%	130 955	44.9%	6 846	58.8%	727.8%
Environmental Protection		1 620			902		43	3.0%	844	38.7%	1 789	88.4%			(100.0%)
Trading Services	**257 733**	**262 353**	**31 621**	**12.3%**	**62 610**	**24.3%**	**38 010**	**14.5%**	**79 255**	**29.8%**	**210 504**	**80.2%**	**117 824**	**76.7%**	**(32.7%)**
Electricity	120 800	127 991	11 192	9.4%	36 410	27.4%	20 668	15.2%	33 498	22.1%	99 668	71.8%	78 871	62.8%	(57.5%)
Water	83 133	78 648	14 427	17.4%	11 913	14.3%	8 880	11.3%	39 686	49.7%	74 306	94.8%	20 642	127.2%	56.1%
Waste Water Management	36 800	42 268	5 446	14.8%	12 938	35.1%	7 381	17.5%	7 898	18.7%	33 662	79.7%	7 501	79.8%	12.9%
Waste Management	16 799	13 446	556	11.8%	1 351	28.7%	779	21.8%	774	21.7%	3 457	97.0%	9 809	98.7%	(84.6%)
Other	**1 473**	**2 023**	**282**	**19.2%**	**95**	**6.4%**	**821**	**40.4%**	**1 159**	**57.8%**	**2 357**	**116.5%**	**1 464**	**112.8%**	**(22.8%)**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**4 129 509**	**3 694 157**	**1 255 092**	**30.4%**	**1 160 271**	**28.1%**	**1 202 343**	**32.5%**	**908 404**	**24.6%**	**4 526 109**	**122.5%**	**763 161**	**104.3%**	**19.0%**
Property rates, penalties and collection charges	701 467	717 447	159 755	22.8%	196 292	28.0%	161 070	22.5%	176 564	24.6%	693 681	96.7%	153 614	89.1%	15.4%
Service charges	3 366 116	2 207 788	655 606	27.8%	639 987	26.6%	599 466	35.6%	639 989	37.8%	2 592 663	169.4%	522 668	164.7%	31.8%
Other revenue	64 225	117 124	164 311	122.1%	150 791	125.4%	88 602	75.9%	78 594	66.7%	377 242	321.6%	53 438	122.3%	29.1%
Government - operating	460 622	484 821	211 965	46.1%	109 670	23.4%	104 933	21.6%	7 356	1.4%	434 915	89.7%	2 004	117.8%	131.2%
Government - capital	493 000		10 998	2.2%	13 531	2.7%	246 547		4 744	1.0%	275 820		2 004	117.8%	66.1%
Interest	64 884	86 642	5 360	12.8%	3 532	8.2%	35 441	23.4%	8 732	10.1%	53 107	49.6%	10 018	346.1%	-65.2%
Dividends															
Payments	**(3 423 133)**	**(3 416 827)**	**(1 165 480)**	**34.1%**	**(979 340)**	**28.6%**	**(812 068)**	**23.8%**	**(940 048)**	**27.5%**	**(3 897 676)**	**114.1%**	**(788 659)**	**111.1%**	**22.4%**
Suppliers and employees	(3 353 435)	(3 341 456)	(1 153 501)	34.4%	(948 882)	28.3%	(769 331)	23.7%	(921 551)	27.6%	(3 816 650)	114.2%	(743 788)	111.0%	23.9%

Finance charges	(69 499)	(69 499)	(11 877)	17.1%	(17 000)	24.5%	(17 288)	24.9%	(18 336)	26.4%	(64 500)	92.9%	(17 645)	106.2%	5.2%
Transfers and grants	(501)	(5 004)	(1 478)	950.3%	(10 438)	7 453.4%	(1 478)	29.5%	(60)	1.2%	(16 417)	281.4%	(4 860)	214.2%	(68.1%)
Net Cash from/(used) Operating Activities	**706 254**	**277 331**	**66 692**	**12.8%**	**168 931**	**25.8%**	**393 345**	**140.7%**	**(31 637)**	**(11.4%)**	**629 231**	**226.5%**	**(4 027)**	**74.8%**	**542.9%**
Cash Flow from Investing Activities															
Receipts	-	**453 164**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	453 164	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(589 595)**	**(710 268)**	**(72 585)**	**12.3%**	**(148 970)**	**25.3%**	**(89 233)**	**31.2%**	**(146 348)**	**20.6%**	**(448 134)**	**63.1%**	**(282 691)**	**85.3%**	**(27.9%)**
Capital assets	(589 595)	(710 268)	(72 585)	12.3%	(148 970)	25.3%	(89 233)	31.2%	(146 348)	20.6%	(448 134)	63.1%	(282 691)	85.3%	(27.9%)
Net Cash from/(used) Investing Activities	**(589 595)**	**(257 104)**	**(72 585)**	**12.3%**	**(148 970)**	**25.3%**	**(89 233)**	**31.2%**	**(146 348)**	**56.9%**	**(448 134)**	**174.3%**	**(282 691)**	**85.3%**	**(27.9%)**
Cash Flow from Financing Activities															
Receipts	**105 258**	**100 000**	**1 125**	**1.1%**	**1 806**	**1.7%**	**100 452**	**100.5%**	**1 315**	**1.3%**	**104 697**	**104.7%**	**969**	**182.5%**	**44.6%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	-	-	-	-	-	100 000	-	-	-	100 000	-	-	100.0%	-
Increase /decrease in consumer deposits	5 258	100 000	1 125	21.4%	1 806	34.4%	452	0%	1 315	1.3%	4 697	4.7%	969	-	44.6%
Payments	**(48 840)**	**(49 840)**	**(10 510)**	**17.1%**	**(10 540)**	**21.6%**	**(10 540)**	**10.1%**	**(14 174)**	**28.4%**	**(45 718)**	**91.7%**	**(10 710)**	**101.6%**	**34.9%**
Repayment of borrowing	(48 840)	(49 840)	(10 510)	21.5%	(10 540)	21.1%	(10 540)	10.1%	(14 174)	28.4%	(45 718)	91.7%	(10 710)	101.6%	34.9%
Net Cash from/(used) Financing Activities	**56 418**	**50 160**	**(17 450)**	**(31.6%)**	**(8 140)**	**(16.5%)**	**82 411**	**164.3%**	**(12 859)**	**(25.6%)**	**42 979**	**85.7%**	**(9 869)**	**97.7%**	**38.7%**
Net Increase/(Decrease) in cash held	**172 249**	**70 357**	**(5 394)**	**(-8%)**	**22 821**	**13.2%**	**382 424**	**557.8%**	**(190 805)**	**(271.2%)**	**223 057**	**317.0%**	**(297 617)**	**31.7%**	**(12.3%)**
Cash/cash equivalents at the year begin:	801 511	842 542	842 568	86.5%	840 696	86.6%	863 036	102.5%	1 033 504	100.1%	842 568	100.0%	1 064 216	100.3%	19.8%
Cash/cash equivalents at the year end:	**1 103 760**	**912 899**	**840 664**	**74.8%**	**863 395**	**76.8%**	**1 245 459**	**137.8%**	**1 060 134**	**116.7%**	**1 065 134**	**116.7%**	**866 699**	**91.1%**	**23.9%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	46 865	7.9%	29 647	4.9%	16 022	2.2%	550 594	96.1%	693 968	39.9%	-	-	227 109	27.9%
Trade and Other Receivables from Exchange Transac	172 725	48.9%	69 048	19.7%	22 335	6.2%	88 360	25.0%	352 468	17.6%	-	-	82 616	10.4%
Receivables from Non-exchange Transactions - Prope	54 506	15.5%	35 616	7.3%	12 117	3.5%	258 074	73.7%	359 812	17.5%	-	-	127 156	35.3%
Receivables from Exchange Transactions - Waste Wat	11 624	9.6%	5 737	4.8%	3 316	2.7%	103 147	83.1%	124 122	6.2%	-	-	53 731	43.3%
Receivables from Exchange Transactions - Waste Wat	5 827	10.1%	3 442	5.4%	1 726	3.0%	52 340	81.9%	67 560	3.4%	-	-	34 569	43.3%
Receivables from Exchange Transactions - Property R	606	2.2%	606	2.1%	670	1.4%	27 660	93.8%	29 522	1.5%	-	-	19 134	61.5%
Interest on Arrear Debtor Accounts	9 607	2.8%	9 488	2.8%	8 167	2.7%	316 822	91.7%	339 976	16.9%	-	-	174 391	51.0%
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 405	1.4%	(739)	(.0%)	1 707	.1%	136 890	97.5%	140 455	7.0%	-	-	69 574	49.5%
Total By Income Source	**305 245**	**15.2%**	**143 556**	**7.2%**	**69 992**	**3.5%**	**1 486 426**	**74.1%**	**2 005 226**	**100.0%**	**-**	**-**	**726 362**	**36.6%**
Debtors Age Analysis By Customer Group														
Organs of State	20 421	20.9%	14 048	14.3%	3 466	3.5%	60 379	58.3%	98 314	4.9%	-	-	36 899	37.5%
Commercial	154 227	37.3%	63 232	14.9%	26 278	6.1%	177 245	41.7%	424 982	21.2%	-	-	90 348	20.9%
Households	114 811	9.7%	61 748	5.7%	37 022	3.5%	1 101 210	83.8%	1 314 792	65.6%	-	-	510 215	38.8%
Other	7 401	4.5%	4 468	2.7%	2 966	1.7%	122 467	91.1%	137 347	6.9%	-	-	87 901	63.9%
Total By Customer Group	**305 245**	**15.2%**	**143 556**	**7.2%**	**69 992**	**3.5%**	**1 486 426**	**74.1%**	**2 005 226**	**100.0%**	**-**	**-**	**726 362**	**36.6%**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	192 802	100.0%	-	-	-	-	-	-	192 802	31.9%
Bulk Water	39 722	100.0%	-	-	-	-	-	-	39 722	6.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	56 021	100.0%	-	-	-	-	-	-	56 021	9.9%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	50 305	86.7%	5 358	8.3%	92	.1%	3 958	4.9%	65 710	11.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	232 556	100.0%	-	-	-	-	-	-	232 556	40.0%
Total	**563 997**	**96.4%**	**5 358**	**.9%**	**92**	**-**	**3 958**	**.7%**	**573 302**	**100.0%**

Contact Details

Municipal Manager	Mr Siyasa Hadebe (acting)	033 092 0000
Financial Manager	Mrs Margaret Nombeko Ngumbi	033 092 3000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**84 697**	**70 308**	**26 822**	**31.7%**	**22 804**	**26.9%**	**20 203**	**25.5%**	**8 575**	**10.4%**	**78 894**	**99.7%**	**8 988**	**96.7%**	**(9.7%)**
Property rates	11 454	11 454	2 943	25.7%	2 933	25.6%	2 933	25.6%	3 018	26.3%	11 827	103.2%	3 446	107.9%	(12.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	800	1 530	335	40.8%	397	49.6%	492	31.7%	671	44.0%	1 870	122.9%	388	103.5%	122.3%
Interest earned - outstanding debtors	1 272	1 272	270	21.4%	276	21.7%	296	23.2%	1 386	108.9%	2 242	176.2%	388	90.4%	278.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	41	41	20	48.8%	19	45.1%	1	1.5%	65	132.1%	84	208.2%	-	2.3%	1933.5%
Licences and permits	4 873	3 678	1 087	20.7%	1 073	22.0%	754	21.1%	1 024	28.6%	3 937	107.9%	888	92.4%	4.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	60 873	50 156	21 902	33.2%	18 024	27.4%	15 780	36.2%	1 923	3.2%	57 579	90.8%	3 775	93.4%	(49.0%)
Other own revenue	364	364	464	105.2%	84	21.6%	48	13.1%	90	22.5%	821	161.7%	128	396.4%	(22.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**83 626**	**74 231**	**12 942**	**15.5%**	**20 801**	**24.9%**	**18 136**	**24.4%**	**23 536**	**31.7%**	**75 416**	**101.6%**	**10 881**	**80.3%**	**24.7%**
Employee related costs	20 702	20 702	4 508	17.7%	5 665	22.0%	4 236	16.4%	4 660	18.8%	19 069	74.8%	3 934	76.8%	22.1%
Remuneration of councillors	4 800	4 800	1 078	22.5%	1 078	22.4%	1 050	20.9%	1 174	24.5%	4 380	84.2%	1 478	94.5%	(20.6%)
Debt impairment	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 700	4 700	-	-	2 350	50.0%	244	5.2%	-	-	2 594	55.2%	-	-	-
Finance charges	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	6 737	-	8 249	-	15 086	-	3 027	-	10.8%
Other expenditure	47 424	38 170	7 356	15.4%	11 712	24.7%	5 868	14.6%	9 240	24.2%	33 844	88.6%	2 661	64.8%	52.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 069**	**4 126**	**13 880**		**2 003**		**2 157**		**(14 961)**		**2 478**		**(1 893)**		
Transfers recognised - capital	16 851	16 851	2 267	13.5%	4 315	25.6%	4 241	33.4%	8 012	30.7%	18 835	108.2%	9 868	163.8%	(39.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 920**	**20 979**	**16 146**		**6 318**		**7 788**		**(6 949)**		**20 993**		**(25)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 920**	**20 979**	**16 146**		**6 318**		**7 788**		**(6 949)**		**20 993**		**(25)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 920**	**20 979**	**16 146**		**6 318**		**7 788**		**(6 949)**		**20 993**		**(25)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 920**	**20 979**	**16 146**		**6 318**		**7 788**		**(6 949)**		**20 993**		**(25)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**19 301**	**19 301**	**2 267**	**11.7%**	**4 315**	**22.4%**	**4 241**	**22.0%**	**5 708**	**29.5%**	**16 532**	**85.6%**	**9 868**	**100.6%**	**(42.0%)**
National Government	16 851	16 851	2 267	13.5%	4 315	25.6%	4 241	25.2%	5 708	33.8%	16 532	98.1%	6 260	83.4%	(8.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	3 608	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 851**	**16 851**	**2 267**	**13.5%**	**4 315**	**25.6%**	**4 241**	**25.2%**	**5 708**	**33.8%**	**16 532**	**98.1%**	**9 868**	**164.8%**	**(42.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 450	2 450	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**19 301**	**19 301**	**2 267**	**11.7%**	**4 315**	**22.4%**	**4 241**	**22.0%**	**5 708**	**29.5%**	**16 532**	**85.6%**	**9 868**	**100.6%**	**(42.0%)**
Governance and Administration	1 450	1 450	2 267	93.9%	4 315	178.4%	4 241	783.9%	5 708	783.9%	16 531	1 139.4%	9 868	39 181.9%	(42.0%)
Executive & Council	1 200	200	2 267	188.8%	4 315	359.6%	4 241	2 120.6%	5 708	2 949.9%	16 532	8 261.2%	9 868	20 163.1%	(42.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 250	1 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 851**	**17 851**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 851	17 851	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**99 854**	**93 516**	**40 468**	**40.5%**	**22 364**	**22.4%**	**27 921**	**29.9%**	**7 249**	**7.8%**	**98 002**	**104.8%**	**6 522**	**99.6%**	**11.1%**
Property rates, penalties and collection charges	7 446	7 445	2 860	38.4%	3 080	41.4%	2 010	27.0%	2 508	33.7%	10 458	140.5%	970	41.2%	158.6%
Service charges	-	-	-		-		-		-		-		-		
Other revenue	8 68	670	1 423	17.7%	1 180	1465%	800	123%	766	11.3%	4 169	62.1%	1 198		-359.9%
Government - operating	62 873	60 106	27 286	45.4%	17 432	38.2%	15 733	39.2%	2 077	3.3%	62 460	104.0%	3 775	56.7%	45.7%
Government - capital	19 827	21 552	9 207	42.7%	-		9 179	42.6%	-		18 386	85.3%	-	112.8%	
Interest	1 627	2 552	332	36.7%	672	41.3%	119	33.7%	1 965	83.8%	4 910	170.8%	669	241.4%	193.2%
Dividends	-	-	-		-		-		-		-		-		
Payments	**(80 698)**	**(70 663)**	**(12 946)**	**16.2%**	**(16 457)**	**23.8%**	**(17 882)**	**25.3%**	**(19 978)**	**28.3%**	**(69 263)**	**98.8%**	**(21 362)**	**114.7%**	**(6.5%)**
Suppliers and employees	(79 698)	(70 663)	(10 210)	12.8%	(10 230)	14.5%	(11 119)	15.7%	(12 418)	17.6%	(43 976)	66.4%	(11 224)	89.2%	9.2%

Finance charges	(166)	-												
Transfers and grants	-	-	(2 721)		(5 221)	-	(6 727)	-	(7 948)	-	(22 091)	-	(9 666)	-	(34.2%)
Net Cash from/(used) Operating Activities	**19 764**	**22 823**	**27 322**	**139.3%**	**3 913**	**19.8%**	**10 620**	**43.9%**	**(12 728)**	**(55.8%)**	**28 726**	**125.9%**	**(14 846)**	**74.9%**	**(74.2%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments															
Capital assets	(19 391)	(19 391)	(2 297)	11.7%	(4 315)	22.4%	(5 631)	29.2%	(8 012)	31.1%	(19 225)	94.4%	(9 868)	99.4%	(39.8%)
Net Cash from/(used) Investing Activities	**(19 391)**	**(19 391)**	**(2 297)**	**11.7%**	**(4 315)**	**22.4%**	**(5 631)**	**29.2%**	**(8 012)**	**31.1%**	**(19 225)**	**94.4%**	**(9 868)**	**99.4%**	**(39.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**402**	**3 522**	**25 225**	**5 454.9%**	**(402)**	**(86.8%)**	**4 398**	**124.9%**	**(19 747)**	**(532.2%)**	**10 511**	**266.5%**	**(24 709)**	**34.4%**	**(24.1%)**
Cash/cash equivalents at the year begin:	3 271	14 616	14 979	260.0%	39 504	756.8%	39 032	270.5%	43 930	300.6%	14 616	100.0%	44 639	99.3%	(2.3%)
Cash/cash equivalents at the year end:	6 694	18 138	39 934	691.8%	39 533	653.1%	43 930	342.2%	23 199	138.9%	25 199	138.9%	20 079	52.1%	242.5%

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 820	18.5%	519	3.4%	516	3.4%	11 404	74.7%	15 259	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 820**	**18.5%**	**519**	**3.4%**	**516**	**3.4%**	**11 404**	**74.7%**	**15 259**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	197	21.4%	31	3.3%	30	3.3%	662	71.9%	921	6.0%	-	-	-	-
Commercial	1 379	18.4%	230	3.1%	202	2.7%	5 577	74.4%	7 388	48.4%	-	-	-	-
Households	1 009	15.0%	227	3.4%	213	3.2%	5 033	74.9%	6 481	42.5%	-	-	-	-
Other	235	32.1%	32	4.4%	72	9.8%	132	18.1%	471	3.1%	-	-	-	-
Total By Customer Group	**2 820**	**18.5%**	**519**	**3.4%**	**516**	**3.4%**	**11 404**	**74.7%**	**15 259**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 774	98.3%	31	1.7%	(28)	(1.6%)	28	1.5%	1 805	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 774**	**98.3%**	**31**	**1.7%**	**(28)**	**(1.3%)**	**28**	**1.5%**	**1 805**	**100.0%**

Contact Details

Municipal Manager	Mr D A Pillay	031 760 6007
Financial Manager	Mr M Chamdali	031 760 6008

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**88 326**	**96 669**	**35 657**	**40.4%**	**32 337**	**36.6%**	**22 669**	**22.7%**	**5 333**	**5.5%**	**95 336**	**98.5%**	**5 635**	**80.9%**	**(5.4%)**
Property rates	10 193	10 600	7 112	70.4%	1 522	15.4%	1 349	12.7%	972	9.2%	10 955	103.4%	992	101.7%	(2.0%)
Property rates - penalties and collection charges	300	700	211	70.2%	207	68.8%	268	37.1%	616	88.0%	1 304	184.6%	328	188.8%	18.0%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	400	400	113	28.1%	114	28.4%	113	28.2%	111	24.6%	451	100.2%	106	106.0%	4.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 712	3 700	958	34.6%	2 693	97.2%	1 258	33.6%	1 319	35.1%	6 233	168.0%	1 004	77.4%	(112.6%)
Interest earned - external investments	2 000	3 000	396	15.8%	977	39.1%	992	22.2%	961	21.2%	3 327	107.9%	668	94.9%	13.1%
Interest earned - outstanding debtors	100	80	21	18.3%	22	20.8%	20	29.5%	24	38.2%	91	107.5%	18	81.1%	28.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	32	32	21	40.2%	10	19.8%	4	12.2%	2	4.5%	42	79.8%	6	28.2%	663.8%
Licences and permits	666	160	58	8.8%	17	2.6%	12	7.9%	13	8.9%	101	54.4%	89	65.2%	(84.8%)
Agency services	600	4 600	97	17.9%	110	20.2%	164	3.9%	129	2.8%	500	11.2%	114	101.4%	13.3%
Transfers recognised - operational	69 606	71 264	26 532	38.1%	25 286	36.3%	17 629	24.7%	602	1.2%	70 053	98.7%	1 045	99.2%	(3676%)
Other own revenue	1 164	1 942	146	11.7%	1 342	113.8%	177	9.1%	337	17.4%	1 966	102.8%	66	5.3%	272.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**89 597**	**96 994**	**17 042**	**19.0%**	**28 788**	**32.1%**	**23 889**	**24.7%**	**25 981**	**26.7%**	**95 697**	**98.7%**	**10 953**	**87.8%**	**52.8%**
Employee related costs	37 184	36 213	7 542	20.3%	9 788	26.3%	8 142	22.5%	8 711	24.1%	34 184	94.4%	6 917	93.2%	25.9%
Remuneration of councillors	4 413	4 280	1 010	22.9%	1 008	22.8%	1 134	26.5%	1 013	23.7%	4 164	97.3%	1 035	95.2%	(2.1%)
Debt impairment	1 080	1 630	-	-	1 080	100.0%	-	-	550	33.8%	1 630	100.0%	-	160.6%	(100.0%)
Depreciation and asset impairment	7 994	8 444	1 591	20.1%	1 588	19.9%	1 696	22.4%	1 686	22.4%	6 563	82.3%	1 091	86.4%	19.2%
Finance charges	173	200	46	26.4%	35	20.3%	52	24.0%	44	19.8%	178	81.0%	18	87.4%	149.2%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 469	7 630	1 445	19.3%	1 468	19.6%	1 620	21.2%	1 989	26.1%	6 517	85.4%	1 095	83.4%	33.2%
Transfers and grants	545	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 194	38 012	5 408	17.9%	13 833	44.9%	11 048	28.7%	11 756	30.4%	41 994	109.0%	6 097	82.9%	92.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 268)**	**(197)**	**18 616**		**3 549**		**(1 661)**		**(20 648)**		**(371)**		**(11 317)**		
Transfers recognised - capital	17 376	26 913	6 233	35.9%	8 923	51.4%	7 527	28.1%	4 350	16.1%	27 032	100.5%	4 558	146.1%	7.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 108**	**26 913**	**24 849**		**12 472**		**5 870**		**(16 224)**		**26 787**		**(7 262)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 108**	**26 913**	**24 849**		**12 472**		**5 870**		**(16 224)**		**26 787**		**(7 262)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 108**	**26 913**	**24 849**		**12 472**		**5 870**		**(16 224)**		**26 787**		**(7 262)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 108**	**26 913**	**24 849**		**12 472**		**5 870**		**(16 224)**		**26 787**		**(7 262)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**25 850**	**47 646**	**7 697**	**29.8%**	**13 311**	**51.5%**	**2 120**	**4.5%**	**7 181**	**15.1%**	**30 314**	**63.6%**	**7 015**	**79.6%**	**2.4%**
National Government	17 376	29 453	6 585	37.7%	10 137	58.3%	1 777	6.0%	3 698	12.5%	22 164	75.3%	6 212	97.0%	(40.5%)
Provincial Government	-	5 732	941	-	(947)	-	-	-	-	-	(6)	-	378	11 911.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	23	38.6%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 376**	**34 585**	**7 526**	**43.1%**	**9 190**	**52.9%**	**1 777**	**5.1%**	**3 698**	**10.7%**	**22 165**	**64.1%**	**6 614**	**119.4%**	**(44.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 474	11 619	201	2.4%	4 113	48.5%	343	3.0%	3 448	29.7%	8 113	69.8%	355	36.4%	1 029.7%
Public contributions and donations	-	1 442	-	-	-	-	-	-	35	2.5%	35	2.5%	93	34.3%	(61.7%)
Capital Expenditure Standard Classification	**25 850**	**47 646**	**7 697**	**29.8%**	**13 311**	**51.5%**	**2 120**	**4.5%**	**7 181**	**15.1%**	**30 314**	**63.6%**	**7 015**	**79.6%**	**2.4%**
Governance and Administration	**4 451**	**1 685**	**98**	**2.1%**	**79**	**1.7%**	**108**	**6.4%**	**940**	**55.9%**	**1 225**	**72.7%**	**747**	**41.9%**	**25.9%**
Executive & Council	100	1 774	62	62.0%	21	20.6%	14	.8%	239	13.5%	337	19.0%	46	20.6%	394.6%
Budget & Treasury Office	-	30	18	-	-	-	-	-	6	34.9%	23	83.9%	25	104.1%	(57.4%)
Corporate Services	343	82	21	6.0%	-	-	16	19.5%	3	3.6%	40	49.0%	199	49.1%	(98.4%)
Community and Public Safety	**3 448**	**11 666**	**1 496**	**43.4%**	**1 777**	**73.9%**	**108**	**1%**	**496**	**4.3%**	**3 762**	**32.1%**	**805**	**93.4%**	**(38.4%)**
Community & Social Services	591	7 570	10	1.8%	213	360%	4	-	278	3.7%	505	6.7%	387	116.3%	(28.1%)
Sport And Recreation	1 226	410	79	6.4%	444	36.2%	-	-	22	5.6%	546	133.0%	-	41.1%	(100.0%)
Public Safety	633	3 026	988	152.1%	1 121	176.9%	35	1.1%	369	12.2%	2 494	82.4%	442	89.3%	(16.6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 687**	**34 450**	**6 541**	**28.9%**	**11 436**	**50.5%**	**2 057**	**6.0%**	**6 208**	**18.1%**	**26 283**	**76.3%**	**5 948**	**75.1%**	**5.1%**
Planning and Development	150	110	-	-	-	-	-	-	90	77.2%	90	77.2%	36	28.3%	150.0%
Road Transport	22 537	34 340	6 541	29.0%	11 436	50.7%	2 057	6.0%	6 118	18.0%	26 188	76.3%	5 913	75.6%	4.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**300**	**300**	**-**	**-**	**77**	**25.7%**	**-**	**-**	**-**	**-**	**77**	**25.2%**	**-**	**80.7%**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	300	300	-	-	77	25.7%	-	-	-	-	77	25.2%	-	80.7%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**103 592**	**94 158**	**32 514**	**31.4%**	**44 892**	**43.2%**	**32 534**	**34.6%**	**9 680**	**9.6%**	**118 939**	**126.3%**	**16 186**	**112.0%**	**(40.2%)**
Property rates, penalties and collection charges	9 395	7 859	970	10.3%	5 446	58.2%	1 653	21.0%	1 592	20.2%	9 671	122.5%	1 164	80.7%	36.8%
Service charges	460	391	168	36.4%	114	29.1%	156	39.2%	148	44.1%	587	167.2%	164	116.3%	41.8%
Other revenue	4 444	9 167	1 279	28.7%	4 044	97.7%	4 642	49.6%	1 542	12.3%	11 510	131.5%	2 044	960.3%	83.9%
Government - operating	69 604	54 347	29 146	36.7%	29 913	33.0%	23 663	42.4%	915	1.7%	68 031	127.0%	2 664	105.3%	(77.0%)
Government - capital	12 000	20 000	1 000	8.3%	5 000	25.0%	1 000	5.0%	4 000	20.0%	11 000	55.0%	6 000	107.4%	(33.3%)
Interest	7 335	2 394	402	16.1%	195	45.6%	1 018	43.5%	982	42.7%	3 442	143.8%	824	107.4%	19.2%
Dividends															
Payments	**(80 668)**	**(71 269)**	**(23 222)**	**28.8%**	**(16 168)**	**23.2%**	**(20 159)**	**28.3%**	**3 375**	**(4.7%)**	**(58 561)**	**82.2%**	**(9 449)**	**113.3%**	**(135.7%)**
Suppliers and employees	(79 668)	(71 139)	(23 177)	29.0%	(16 508)	23.2%	(20 109)	28.3%	3 423	(4.8%)	(56 368)	82.1%	(9 422)	114.9%	(136.3%)

Finance charges	(176)	(123)	(48)	39.4%	(54)	30.6%	(53)	39.6%	(48)	30.1%	(203)	146.6%	(5)	45.4%	538.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**23 525**	**22 884**	**9 291**	**59.3%**	**20 242**	**111.8%**	**12 373**	**54.1%**	**12 455**	**54.4%**	**60 353**	**263.8%**	**6 746**	**100.0%**	**84.6%**
Cash Flow from Investing Activities															
Receipts	**13 164**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	13 164	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(25 851)**	**(22 501)**	**(7 745)**	**30.0%**	**(10 242)**	**31.3%**	**(2 126)**	**8.4%**	**(6 788)**	**30.1%**	**(29 916)**	**132.9%**	**(6 498)**	**73.7%**	**4.4%**
Capital assets	(25 851)	(22 501)	(7 745)	30.0%	(10 242)	31.3%	(2 126)	8.4%	(6 788)	30.1%	(29 916)	132.9%	(6 498)	73.7%	4.4%
Net Cash from/(used) Investing Activities	**(12 687)**	**(22 501)**	**(7 745)**	**61.1%**	**(10 242)**	**164.5%**	**(2 126)**	**9.4%**	**(6 788)**	**39.1%**	**(29 916)**	**132.9%**	**(6 498)**	**73.7%**	**4.4%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**10 838**	**383**	**1 545**	**14.3%**	**12 000**	**110.8%**	**10 249**	**2 674.9%**	**5 676**	**1 481.3%**	**30 449**	**7 947.1%**	**250**	**26.3%**	**2 170.3%**
Cash/cash equivalents at the year begin:	31 162	47 563	562	1.8%	2 197	8.0%	10 087	32.1%	25 324	53.8%	562	1.2%	948	11.9%	2372.9%
Cash/cash equivalents at the year end:	**42 000**	**47 946**	**2 107**	**5.0%**	**10 997**	**33.6%**	**20 336**	**53.4%**	**31 011**	**65.4%**	**31 011**	**65.4%**	**1 198**	**3.9%**	**2 488.9%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 151	10.8%	278	2.6%	221	2.1%	9 008	84.5%	10 658	93.8%	-	-	3 209	30.0%
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	10	3.4%	21	7.3%	16	6.2%	250	86.1%	298	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	5.4%	22	5.2%	20	4.7%	360	84.7%	426	3.8%	-	-	-	-
Total By Income Source	**1 185**	**10.4%**	**322**	**2.8%**	**298**	**2.3%**	**9 623**	**84.5%**	**11 386**	**100.0%**	**-**	**-**	**3 209**	**28.0%**
Debtors Age Analysis By Customer Group														
Organs of State	193	12.5%	76	5.3%	68	4.6%	1 134	77.6%	1 462	12.8%	-	-	-	-
Commercial	359	14.9%	71	2.9%	77	3%	1 901	80.2%	2 412	19.4%	-	-	-	-
Households	634	8.4%	155	2.4%	121	2.7%	5 187	82.5%	6 102	39.6%	-	-	3 209	70.5%
Other	198	6.1%	80	2.5%	32	1.6%	2 399	89.8%	3 132	27.9%	-	-	-	-
Total By Customer Group	**1 185**	**10.4%**	**322**	**2.8%**	**298**	**2.3%**	**9 623**	**84.5%**	**11 386**	**100.0%**	**-**	**-**	**3 209**	**28.0%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr ES Schutte	033 212 2135
Financial Manager	Mr S Mkhwanazi	033 212 2135

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**570 691**	**639 943**	**221 968**	**38.3%**	**189 469**	**32.7%**	**156 462**	**24.4%**	**44 996**	**7.0%**	**612 836**	**95.8%**	**32 985**	**96.5%**	**36.7%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	143 046	145 046	30 175	20.8%	39 464	21.0%	26 193	18.1%	27 459	18.9%	114 041	78.6%	19 264	66.4%	93.2%
Service charges - sanitation revenue	7 963	7 963	3 282	41.1%	3 100	38.8%	3 918	49.1%	1 632	20.4%	11 932	149.8%	(143)	96.3%	(1 240.2%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	42	-	36	-	61	-	60	-	202	-	63	77.4%	2.5%
Interest earned - external investments	8 360	8 360	2 407	27.9%	2 554	27.2%	2 470	29.4%	2 247	24.9%	9 678	150.2%	5 450	126.7%	658.1%
Interest earned - outstanding debtors	2 872	2 872	5 714	198.3%	3 390	118.0%	3 638	133.8%	5 340	185.9%	18 081	629.5%	4 038	318.3%	32.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	404 737	430 237	168 267	41.6%	130 666	32.1%	102 936	23.4%	1 346	3%	401 765	92.2%	6 253	97.2%	493.7%
Other own revenue	8 008	29 440	11 832	147.8%	19 752	246.8%	17 043	43.2%	6 960	17.8%	54 588	143.2%	927	28.4%	642.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**576 916**	**682 170**	**125 051**	**21.7%**	**158 708**	**26.1%**	**139 472**	**23.2%**	**160 998**	**30.1%**	**586 229**	**99.0%**	**301 922**	**95.5%**	**(46.7%)**
Employee related costs	218 052	208 052	41 227	18.9%	50 646	23.8%	41 140	19.8%	44 687	21.5%	177 679	85.1%	27 666	98.8%	61.5%
Remuneration of councillors	12 327	12 327	2 938	23.8%	2 598	21.1%	3 022	24.5%	2 764	22.7%	10 974	89.0%	2 595	100.8%	(17.3%)
Debt impairment	27 500	27 500	776	2.8%	771	2.8%	309	8%	203	0%	2 058	5.4%	144 588	114.3%	(99.9%)
Depreciation and asset impairment	30 000	30 000	20 462	68.2%	20 460	68.8%	17 456	58.2%	-	-	58 833	196.4%	53 648	98.1%	(100.0%)
Finance charges	13 284	5 784	378	2.8%	745	5.6%	888	9.9%	3 465	60.4%	5 184	89.6%	1	70.5%	560 173.0%
Bulk purchases	80 000	80 000	23 537	29.1%	20 266	25.4%	27 338	29.6%	29 460	36.8%	100 781	126.0%	19 245	99.2%	53.1%
Other Materials	1 600	1 600	-	-	210	14.0%	-	-	438	29.2%	648	43.2%	-	51.9%	(100.0%)
Contracted services	90 304	85 004	10 222	16.9%	28 817	31.9%	28 662	33.7%	16 194	17.5%	81 218	85.0%	19 691	89.9%	(3.8%)
Transfers and grants	3 000	3 000	-	-	-	-	-	-	3 000	100.0%	3 000	100.0%	514	50.1%	484.0%
Other expenditure	70 020	112 594	21 396	28.5%	21 596	29.8%	28 609	25.2%	60 740	71.0%	132 339	134.8%	36 581	80.2%	122.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 592**	**37 773**	**96 917**		**30 761**		**16 990**		**(153 993)**		**26 615**		**(269 917)**		
Transfers recognised - capital	180 122	186 122	-	-	48 710	26.6%	-	-	19 672	10.6%	62 382	34.1%	-	68.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**182 714**	**223 895**	**96 917**		**83 472**		**16 990**		**(117 325)**		**79 996**		**(269 917)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**182 714**	**223 895**	**96 917**		**83 472**		**16 990**		**(117 325)**		**79 996**		**(269 917)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**182 714**	**223 895**	**96 917**		**83 472**		**16 990**		**(117 325)**		**79 996**		**(269 917)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**182 714**	**223 895**	**96 917**		**83 472**		**16 990**		**(117 325)**		**79 996**		**(269 917)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**280 486**	**277 045**	**175 124**	**67.2%**	**48 762**	**18.7%**	**29 193**	**10.5%**	**186 997**	**67.5%**	**440 097**	**158.9%**	**61 951**	**123.7%**	**201.8%**
National Government	186 132	186 132	174 886	94.0%	48 762	26.2%	20 615	14.3%	170 135	91.4%	420 417	225.9%	59 939	270.2%	183.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	2 009	35.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	50.8%	-
Transfers recognised - capital	**186 132**	**186 132**	**174 886**	**94.0%**	**48 762**	**26.2%**	**20 615**	**14.3%**	**170 135**	**91.4%**	**420 417**	**225.9%**	**61 878**	**214.3%**	**173.0%**
Borrowing	58 754	58 754	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 600	32 149	238	1.5%	-	-	2 580	8.0%	16 862	52.4%	19 680	61.2%	73	67.9%	23 002.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**280 486**	**277 045**	**175 124**	**67.2%**	**48 762**	**18.7%**	**29 193**	**10.5%**	**186 997**	**67.5%**	**440 097**	**158.9%**	**61 951**	**123.7%**	**201.8%**
Governance and Administration	**498**	**995**	**916**	**183.9%**	-	-	-	-	**164**	**71.9%**	**817**	**107.7%**	-	-	**(498.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	498	995	238	58.5%	-	-	-	-	584	-	822	-	-	-	(100.0%)
Corporate Services	-	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**252 886**	**276 245**	**174 886**	**69.2%**	**48 762**	**19.3%**	**29 193**	**10.6%**	**186 413**	**67.5%**	**439 276**	**159.0%**	**61 951**	**123.8%**	**200.9%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	252 886	276 245	174 886	69.2%	48 762	19.3%	29 193	10.6%	186 413	67.5%	439 276	159.0%	61 951	117.7%	200.9%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**7 208**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**716 351**	**777 043**	**394 908**	**55.1%**	**266 737**	**40.8%**	**202 102**	**26.0%**	**69 137**	**8.9%**	**952 883**	**122.6%**	**82 955**	**134.4%**	**(16.7%)**
Property rates, penalties and collection charges															
Service charges	167 169	167 169	33 289	20.7%	34 730	20.1%	37 652	22.2%	34 609	20.3%	90 760	99.6%	23 662	144.3%	4.5%
Other revenue	4 500	39 152	54 662	685.2%	206 935	2 583.7%	35 550	89.5%	49 560	152.1%	336 056	869.6%	54 845	96.4%	(29.6%)
Government - operating	452 737	439 237	186 439	40.4%	32 916	12.4%	110 203	25.9%	1 080	2%	354 239	81.4%	270	66.4%	299.8%
Government - capital	90 945	90 945	120 518	132.5%			18 697	20.6%			139 215	153.1%		0.0%	
Interest	1 000	39 540	3 998	35.1%	2 156	27.4%	3 000	22.9%	3 138	33.4%	10 152	114.7%	1 660	168.1%	58.5%
Dividends								0.0%							
Payments	**(488 622)**	**(489 623)**	**(424 517)**	**85.2%**	**(370 388)**	**74.4%**	**(149 711)**	**30.1%**	**(186 708)**	**37.5%**	**(1 131 326)**	**227.2%**	**(170 153)**	**159.4%**	**9.7%**
Suppliers and employees	(462 358)	(489 238)	(424 489)	86.3%	(370 358)	75.2%	(148 923)	30.4%	(183 816)	37.4%	(1 126 668)	230.2%	(170 125)	121.2%	7.4%

Finance charges	(5 314)	(5 744)	(18)	4%	(33)	84%	(774)	13.4%	(3 603)	67.4%	(4 735)	81.7%	(36)	3.8%	14.704.8%
Transfers and grants	-	(1 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**216 339**	**279 020**	**(28 616)**	**(13.4%)**	**(62 691)**	**(29.3%)**	**52 391**	**18.8%**	**(117 573)**	**(42.1%)**	**(178 443)**	**(64.0%)**	**(87 239)**	**63.7%**	**34.8%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	470	-	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	470	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(269 498)**	**(277 045)**	**(73 955)**	**26.4%**	**(88 658)**	**30.7%**	**(10 288)**	**3.7%**	**(73 412)**	**27.2%**	**(239 645)**	**86.5%**	**(52 145)**	**67.8%**	**44.7%**
Capital assets	(269 498)	(277 045)	(73 955)	26.4%	(88 658)	30.7%	(10 288)	3.7%	(73 412)	27.2%	(239 645)	86.5%	(52 145)	67.8%	44.7%
Net Cash from/(used) Investing Activities	**(269 498)**	**(277 045)**	**(73 955)**	**26.4%**	**(88 658)**	**30.7%**	**(10 288)**	**3.7%**	**(73 412)**	**27.2%**	**(239 645)**	**86.5%**	**(51 675)**	**67.8%**	**48.8%**
Cash Flow from Financing Activities															
Receipts	**58 764**	**59 764**	**47 085**	**80.1%**	**55 549**	**94.5%**	**38 400**	**65.3%**	**39 734**	**67.6%**	**180 778**	**307.6%**	**43 161**	**98.3%**	**(7.9%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	58 764	59 764	47 085	80.1%	55 549	94.5%	38 400	65.3%	39 734	67.6%	180 778	307.6%	43 161	98.3%	(7.9%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(58 568)**	**(59 600)**	**(1 752)**	**8.9%**	**-**	**-**	**(1 726)**	**8.4%**	**(3 349)**	**11.0%**	**(6 748)**	**37.9%**	**-**	**31.7%**	**(100.0%)**
Repayment of borrowing	(57 664)	(59 600)	(1 752)	8.9%	-	-	(1 726)	8.4%	(3 349)	11.0%	(6 748)	37.9%	-	31.7%	(100.0%)
Net Cash from/(used) Financing Activities	**26 196**	**26 196**	**45 333**	**115.7%**	**55 549**	**145.4%**	**36 674**	**96.0%**	**37 402**	**98.1%**	**173 030**	**458.2%**	**43 161**	**169.4%**	**(13.2%)**
Net Increase/(Decrease) in cash held	**(3 998)**	**48 173**	**(56 232)**	**1 407.0%**	**(108 152)**	**2 724.7%**	**78 857**	**196.2%**	**(155 523)**	**(387.1%)**	**(243 048)**	**(605.0%)**	**(95 752)**	**34.8%**	**62.4%**
Cash/cash equivalents at the year begin:	152 424	162 644	215 158	141.1%	159 157	103.9%	48 775	30.0%	127 632	78.0%	215 158	132.4%	274 231	101.9%	(53.5%)
Cash/cash equivalents at the year end:	**148 467**	**292 667**	**159 957**	**165.7%**	**48 775**	**33.9%**	**127 632**	**43.9%**	**(27 891)**	**(13.8%)**	**(27 891)**	**(13.8%)**	**178 479**	**143.8%**	**(118.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts in Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	22 577	5.8%	9 113	2.3%	7 252	1.9%	350 627	90.0%	389 570	100.0%	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**22 577**	**5.8%**	**9 113**	**2.3%**	**7 252**	**1.9%**	**350 627**	**90.0%**	**389 570**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 714	29.4%	341	5.8%	181	3.1%	3 600	61.7%	5 835	1.5%	-	-	-	-
Commercial	1 885	13.0%	288	2.0%	232	1.6%	12 084	83.3%	14 505	3.7%	-	-	-	-
Households	13 693	4.9%	6 010	2.2%	5 809	2.1%	249 420	90.8%	274 932	70.6%	-	-	-	-
Other	5 284	5.9%	2 492	2.8%	938	1.0%	87 713	90.3%	96 372	24.8%	-	-	-	-
Total By Customer Group	**22 577**	**5.8%**	**9 113**	**2.3%**	**7 252**	**1.9%**	**350 627**	**90.0%**	**389 570**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	378	100.0%	-	-	-	-	-	-	378	0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	72	100.0%	-	-	-	-	-	-	72	0%
Other	101 025	90.9%	1 198	1.1%	1 388	1.3%	2 749	2.6%	106 360	99.6%
Total	**101 675**	**95.0%**	**1 198**	**1.1%**	**1 388**	**1.3%**	**2 749**	**2.6%**	**107 008**	**100.0%**

Contact Details

Municipal Manager	Mr T L G Mbulawa	033 897 6743
Financial Manager	Mr NF Mnkonto	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMNAMBITHILADYSMITH (KZN232)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**634 237**	**685 783**	**156 728**	**24.7%**	**143 769**	**25.8%**	**159 991**	**26.4%**	**169 378**	**98.1%**	**589 867**	**97.4%**	**92 074**	**95.0%**	**10.8%**
Property rates	139 734	131 911	39 719	27.7%	37 603	29.6%	50 239	38.1%	23 168	17.6%	149 710	113.0%	17 412	97.8%	33.6%
Property rates - penalties and collection charges	11 881	9 588	1 058	8.1%	1 396	10.6%	2 002	39.0%	2 844	51.1%	7 301	131.1%	331	53.9%	758.5%
Service charges - electricity revenue	279 466	283 816	50 958	17.9%	63 394	23.6%	63 481	23.4%	74 307	26.2%	251 122	88.0%	60 943	98.3%	21.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	19 861	11 542	3 579	18.0%	5 413	27.3%	6 399	53.4%	538	4.7%	15 929	137.9%	3 632	86.4%	(85.2%)
Service charges - other	373	439	92	24.7%	92	24.6%	94	21.4%	123	27.9%	402	91.6%	78	111.8%	58.4%
Rental of facilities and equipment	627	490	119	18.9%	138	21.9%	140	28.5%	110	22.5%	510	104.2%	116	81.3%	5.8%
Interest earned - external investments	5 000	9 000	1 632	32.6%	1 916	38.3%	2 582	28.5%	4 191	46.6%	10 404	115.6%	4 633	120.5%	1.7%
Interest earned - outstanding debtors	2 516	2 516	380	15.1%	470	18.6%	579	23.0%	384	15.3%	1 821	72.4%	196	139.8%	95.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 018	10 018	1 396	15.7%	6 340	69.6%	318	3.2%	936	9.3%	8 988	89.7%	1 227	55.8%	(24.2%)
Licences and permits	6 387	6 038	1 174	17.8%	1 231	18.7%	752	11.5%	2 338	34.4%	5 414	82.0%	1 627	101.4%	36.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	134 759	134 013	59 738	41.3%	40 203	31.6%	31 370	23.4%	12 000	11.3%	139 561	96.0%	-	97.2%	(100.0%)
Other own revenue	17 606	9 911	1 027	8.8%	2 338	13.4%	2 081	21.0%	2 448	24.7%	8 403	85.0%	2 107	52.6%	16.2%
Gains on disposal of PPE	3 173	-	34	2%	233	5.3%	-	-	169	-	470	-	233	54.2%	(40.3%)
Operating Expenditure	**692 362**	**655 583**	**94 036**	**13.6%**	**106 333**	**20.9%**	**100 769**	**15.4%**	**139 262**	**19.9%**	**511 330**	**78.0%**	**95 723**	**72.7%**	**36.0%**
Employee related costs	196 200	204 200	41 707	21.3%	39 904	20.3%	49 646	24.3%	45 646	22.3%	176 915	86.6%	40 998	89.8%	11.3%
Remuneration of councillors	15 911	16 462	3 864	24.3%	3 866	24.3%	4 498	27.1%	3 661	22.2%	16 150	97.7%	4 481	98.4%	(13.0%)
Debt impairment	19 966	22 966	-	-	20 576	103.4%	-	-	-	-	20 576	87.2%	-	45.5%	-
Depreciation and asset impairment	73 467	81 642	-	-	27 536	37.5%	4 922	7.2%	-	-	31 538	93.9%	(40 343)	(54.9%)	(100.0%)
Finance charges	419	419	-	-	70	16.7%	70	16.8%	102	24.3%	242	57.9%	35	61.7%	187.6%
Bulk purchases	182 766	187 416	21 738	11.9%	31 022	27.8%	12 784	6.8%	37 560	20.0%	123 104	65.7%	33 692	97.3%	(59.3%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 000	3 000	650	21.7%	1 978	65.9%	372	12.4%	980	32.7%	3 980	132.7%	503	87.1%	94.9%
Transfers and grants	19 228	1 360	8 457	44.0%	4 700	24.4%	5 157	379.2%	1 600	73.1%	19 315	1 419.9%	4 656	42.8%	(79.8%)
Other expenditure	181 391	127 600	17 620	9.7%	27 681	25.6%	23 766	15.1%	41 194	36.1%	120 710	76.2%	34 320	72.3%	13.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(58 125)**	**(49 800)**	**62 692**		**(22 564)**		**59 222**		**(29 822)**		**78 538**		**(3 649)**		
Transfers recognised - capital	107 647	108 231	-	-	-	-	9 829	9.1%	-	-	9 829	9.1%	27		(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	**49 542**	**58 431**	**62 692**		**(22 564)**		**69 051**		**(29 822)**		**88 367**		**(3 622)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**49 542**	**58 431**	**62 692**		**(22 564)**		**69 051**		**(29 822)**		**88 357**		**(3 622)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 542**	**58 431**	**62 692**		**(22 564)**		**69 051**		**(29 822)**		**88 357**		**(3 622)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 542**	**58 431**	**62 692**		**(22 564)**		**69 051**		**(29 822)**		**88 357**		**(3 622)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**108 275**	**197 368**	**10 384**	**6.2%**	**17 910**	**10.6%**	**25 962**	**13.2%**	**105 378**	**53.4%**	**159 635**	**80.9%**	**144 699**	**117.4%**	**(26.8%)**
National Government	107 647	108 237	7 483	6.9%	15 410	14.3%	19 756	18.3%	54 594	50.5%	97 224	89.8%	106 284	129.8%	(48.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**107 647**	**108 237**	**7 483**	**6.9%**	**15 410**	**14.3%**	**19 756**	**18.3%**	**54 594**	**50.5%**	**97 224**	**89.8%**	**106 284**	**131.1%**	**(48.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60 628	89 131	2 901	4.8%	2 500	4.1%	6 205	7.0%	44 400	49.8%	56 006	62.8%	37 716	92.3%	17.7%
Public contributions and donations	-	-	-	-	-	-	-	-	6 385	-	6 385	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**108 275**	**197 368**	**10 384**	**6.2%**	**17 910**	**16.6%**	**25 962**	**13.2%**	**105 378**	**53.4%**	**159 635**	**80.9%**	**144 699**	**117.4%**	**(26.8%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	9 158	91.7%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	2 035	100.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	1 098	70.2%	(100.0%)
Community and Public Safety	17 700	41 450	395	9%	1 177	7.0%	1 647	7.0%	39 735	41.7%	71 949	93.9%	4 138	45%	1 757.9%
Community & Social Services	10 200	10 700	255	2.5%	816	8.0%	1 389	12.9%	19 442	180.7%	21 853	203.1%	1 128	153.1%	1623.9%
Sport And Recreation	12 600	20 000	-	-	-	-	143	7%	-	-	143	71%	-	-	-
Public Safety	12 600	12 600	-	-	556	4.4%	-	-	539	7.5%	1 495	11.9%	-	-	(100.0%)
Housing	2 500	2 500	-	-	-	-	109	5.4%	348	17.4%	456	22.8%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**110 375**	**131 937**	**9 460**	**8.5%**	**15 873**	**14.4%**	**22 524**	**17.1%**	**71 822**	**54.4%**	**119 681**	**90.7%**	**127 841**	**121.4%**	**(43.8%)**
Planning and Development	7 500	7 500	-	-	638	8.5%	266	3.6%	1 797	23.9%	2 702	36.1%	-	-	(100.0%)
Road Transport	103 075	124 437	9 460	9.1%	15 237	14.8%	22 258	17.9%	70 116	56.3%	116 969	94.0%	127 841	121.4%	(45.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 000**	**10 171**	**779**	**3.9%**	**665**	**3.2%**	**1 793**	**9.9%**	**12 826**	**70.8%**	**16 065**	**88.4%**	**11 965**	**84.4%**	**7.7%**
Electricity	20 000	10 171	779	3.9%	665	3.2%	1 793	9.9%	12 826	70.8%	16 065	88.4%	11 965	84.4%	7.7%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	**1 000**	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	**-**	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**712 168**	**701 773**	**270 406**	**38.0%**	**159 189**	**22.4%**	**166 793**	**23.8%**	**104 728**	**14.9%**	**701 116**	**99.9%**	**97 976**	**88.1%**	**6.9%**
Property rates, penalties and collection charges	143 844	138 641	41 632	28.9%	44 118	30.7%	25 132	18.1%	26 242	18.9%	137 127	98.9%	28 142	75.6%	(6.7%)
Service charges	283 659	292 118	91 942	32.4%	71 746	25.3%	66 666	31.9%	75 455	25.8%	293 157	100.4%	42 058	97.3%	31.2%
Other revenue	32 848	17 508	142 272	433.2%	42 146	128.3%	76 747	427.8%	1 526	8.7%	262 692	1 500.6%	8 588	413.1%	621.4%
Government - operating	156 760	134 613	1 955	1.2%	(122)	-.1%	-	-	(28)	-	1 805	1.2%	-	31.3%	(100)0%
Government - capital	102 757	118 893	-	-	-	-	-	-	-	-	-	-	-	0.0%	-
Interest	5 600	5 000	2 701	50.3%	1 306	24.1%	900	19.2%	1 628	16.1%	6 535	73.4%	2 188	120.7%	(25)%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(686 639)**	**(580 092)**	**(226 536)**	**37.4%**	**(156 486)**	**26.1%**	**(157 662)**	**26.6%**	**(261 498)**	**34.1%**	**(729 522)**	**125.3%**	**(134 139)**	**77.5%**	**59.2%**
Suppliers and employees	(580 280)	(589 680)	(219 602)	37.7%	(154 913)	26.7%	(154 935)	27.3%	(199 471)	30.1%	(727 920)	126.0%	(131 738)	69.5%	51.4%

Finance charges	(616)	(416)	(199)	25.7%	(106)	22.0%	(103)	24.7%	(103)	24.2%	(416)	100.0%	-	46.8%	(100.0%)
Transfers and grants	(19 226)	(21 113)	(5 824)	30.3%	(1 468)	7.0%	(1 664)	8.3%	(1 820)	8.1%	(11 103)	53.0%	(7 351)	19.7%	(19.2%)
Net Cash from/(used) Operating Activities	**112 131**	**111 689**	**45 872**	**40.9%**	**2 708**	**2.4%**	**9 782**	**8.8%**	**(94 778)**	**(85.6%)**	**(38 488)**	**(34.4%)**	**(26 183)**	**123.2%**	**167.6%**
Cash Flow from Investing Activities															
Receipts	**2**	**2**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(153)**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(153)	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(160 273)**	**(197 388)**	**(10 384)**	**6.2%**	**(17 010)**	**10.6%**	**(10 059)**	**5.5%**	**(24 666)**	**12.6%**	**(64 643)**	**32.4%**	**(21 042)**	**34.7%**	**18.3%**
Capital assets	(160 273)	(197 388)	(10 384)	6.2%	(17 010)	10.6%	(10 059)	5.5%	(24 666)	12.6%	(64 643)	32.4%	(21 042)	34.7%	18.3%
Net Cash from/(used) Investing Activities	**(160 272)**	**(197 386)**	**(10 384)**	**6.2%**	**(17 010)**	**10.6%**	**(10 059)**	**5.5%**	**(24 666)**	**12.6%**	**(64 643)**	**32.4%**	**(21 193)**	**34.8%**	**17.4%**
Cash Flow from Financing Activities															
Receipts	**885**	**883**	**169**	**19.1%**	**81**	**9.1%**	**180**	**20.4%**	**314**	**35.5%**	**745**	**84.1%**	**188**	**19 462.7%**	**67.4%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long-term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	885	883	169	19.1%	81	9.1%	180	20.4%	314	35.5%	745	84.1%	188	19 462.7%	67.4%
Payments	**(373)**	**(371)**	**(67)**	**34.7%**	**(67)**	**34.9%**	**(70)**	**31.9%**	**(73)**	**36.1%**	**(276)**	**100.1%**	**(113)**	**203.8%**	**(58.9%)**
Repayment of borrowing	(373)	(371)	(67)	34.7%	(67)	34.9%	(70)	31.9%	(73)	36.1%	(276)	100.1%	(113)	203.8%	(58.9%)
Net Cash from/(used) Financing Activities	**512**	**512**	**102**	**16.6%**	**14**	**2.2%**	**111**	**18.1%**	**242**	**39.7%**	**469**	**76.7%**	**13**	**25 684.8%**	**1 346.4%**
Net Increase/(Decrease) in cash held	**(35 530)**	**(85 186)**	**35 590**	**(64.1%)**	**(15 196)**	**27.4%**	**(958)**	**1.1%**	**(121 417)**	**142.7%**	**(101 979)**	**119.8%**	**(57 342)**	**(1 008.0%)**	**111.7%**
Cash/cash equivalents at the year begin:	160 023	160 594	189 984	130.3%	236 396	156.0%	211 086	110.7%	210 132	110.2%	160 594	100.0%	440 767	78.2%	33.9%
Cash/cash equivalents at the year end:	89 489	160 591	224 264	252.8%	211 088	233.6%	210 132	189.8%	88 715	84.6%	88 715	84.6%	383 425	421.8%	(77.2%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	25 172	69.6%	2 581	7.1%	497	1.4%	7 952	22.0%	36 160	20.0%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	146	1%	4 142	2.1%	2 216	1.8%	127 943	66.0%	134 446	74.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	15	1%	609	3.8%	412	2.6%	14 944	93.5%	15 984	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12 808)	217.4%	226	(3.8%)	231	(3.9%)	6 023	(102.3%)	(6 328)	(3.2%)	-	-	-	-
Total By Income Source	**12 466**	**6.9%**	**7 513**	**4.2%**	**3 516**	**1.9%**	**157 277**	**87.0%**	**180 770**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 884	12.9%	836	1.9%	668	1.5%	36 929	83.7%	44 112	24.4%	-	-	-	-
Commercial	12 441	45.9%	2 338	8.6%	510	1.9%	11 854	43.6%	27 143	15.0%	-	-	-	-
Households	(5 460)	(5.6%)	3 534	3.6%	1 930	2.0%	95 870	99.1%	96 874	53.6%	-	-	-	-
Other	(153)	(1.5%)	104	3.4%	388	2.5%	14 623	95.3%	15 360	8.5%	-	-	-	-
Total By Customer Group	**12 466**	**6.9%**	**7 513**	**4.2%**	**3 516**	**1.9%**	**157 277**	**87.0%**	**180 770**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	25 799	100.0%	-	-	-	-	-	-	25 799	59.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 243	100.0%	-	-	-	-	-	-	2 243	5.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 803	100.0%	-	-	-	-	-	-	2 803	6.4%
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 345	87.2%	939	7.2%	291	2.2%	449	3.5%	13 014	29.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**42 179**	**96.2%**	**939**	**2.1%**	**291**	**.6%**	**449**	**1.0%**	**43 848**	**100.0%**

Contact Details

Municipal Manager	Mr MP Khoboka	036-637 2231
Financial Manager	Mr Ntsi Hoho	036-637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INDAKA (KZN233)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**90 586**	**90 636**	**37 199**	**41.1%**	**25 484**	**28.2%**	**26 019**	**27.7%**	**(931)**	**(1.0%)**	**88 572**	**91.5%**	**2 668**	**101.9%**	**(134.9%)**
Property rates	3 205	3 205	2 646	82.3%	1 393	43.4%	1 178	36.5%	213	6.6%	5 431	165.7%	213	99.6%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	185	185	29	15.8%	29	15.8%	43	23.0%	67	31.9%	168	87.7%	-	70.4%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	107	200	30	28.0%	29	22.0%	40	15.7%	32	12.4%	130	61.2%	32	112.0%	(2.0%)
Interest earned - external investments	5 000	11 200	1 736	34.7%	2 200	44.0%	-	-	(1 037)	(9.3%)	2 898	26.0%	2 058	161.6%	(150.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	81 911	81 911	32 677	39.9%	21 872	26.7%	25 421	31.0%	(78)	(1%)	79 894	97.5%	94	68.8%	(182.4%)
Other own revenue	178	135	39	43.8%	2	2.2%	140	158.8%	(111)	(167.2%)	54	77.4%	6	114.2%	(230.8%)
Gains on disposal of PPE	-	-	58	-	-	-	-	-	-	-	58	-	266	-	(100.0%)
Operating Expenditure	**60 267**	**63 033**	**7 775**	**12.9%**	**9 055**	**15.0%**	**11 971**	**19.0%**	**11 408**	**18.1%**	**40 209**	**63.8%**	**9 795**	**77.6%**	**16.5%**
Employee related costs	12 421	11 911	2 466	19.9%	2 778	22.4%	2 749	23.1%	2 534	21.2%	10 516	88.3%	2 446	82.4%	3.2%
Remuneration of councillors	6 302	6 067	1 468	24.4%	1 640	27.3%	1 163	19.6%	1 201	17.4%	5 469	79.0%	1 637	68.7%	(33.0%)
Debt impairment	700	1 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 000	13 000	-	-	-	-	-	-	-	-	-	-	1 315	90.4%	(100.0%)
Finance charges	160	360	92	27.8%	11	6.3%	21	5.8%	141	39.2%	233	62.0%	-	110.5%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 240	9 702	1 433	17.4%	1 701	20.6%	820	8.4%	3 324	34.2%	7 277	75.0%	494	45.3%	723.0%
Transfers and grants	1 000	2 000	182	18.2%	106	10.6%	182	9.0%	242	12.1%	606	30.9%	288	71.2%	(15.7%)
Other expenditure	18 138	17 592	2 236	11.8%	2 819	15.0%	7 060	40.0%	3 966	22.4%	16 941	96.0%	3 014	77.2%	13.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**30 321**	**33 603**	**29 425**		**16 429**		**14 048**		**(12 339)**		**48 362**		**(7 127)**		
Transfers recognised - capital	30 051	60 132	-	-	-	-	17 997	29.9%	10 111	16.8%	28 108	46.7%	3 508	68.5%	184.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**60 372**	**93 995**	**29 425**		**16 429**		**32 045**		**(2 228)**		**76 475**		**(3 598)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**60 372**	**93 995**	**29 425**		**16 429**		**32 045**		**(2 228)**		**76 475**		**(3 598)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**60 372**	**93 995**	**29 425**		**16 429**		**32 045**		**(2 228)**		**76 475**		**(3 598)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**60 372**	**93 995**	**29 425**		**16 429**		**32 045**		**(2 228)**		**76 475**		**(3 598)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**60 291**	**60 877**	**-**	**-**	**1 404**	**2.3%**	**42 047**	**70.1%**	**13 553**	**22.3%**	**57 003**	**94.8%**	**7 161**	**52.0%**	**89.3%**
National Government	30 051	30 051	-	-	1 404	4.7%	17 997	59.9%	8 571	28.5%	27 972	93.1%	2 741	46.7%	212.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 051**	**30 051**	**-**	**-**	**1 404**	**4.7%**	**17 997**	**59.9%**	**8 571**	**28.5%**	**27 972**	**93.1%**	**2 741**	**46.7%**	**212.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 150	30 826	-	-	-	-	24 050	80.0%	4 982	16.2%	29 031	96.1%	4 420	59.4%	12.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60 291**	**60 877**	**-**	**-**	**1 404**	**2.3%**	**42 047**	**70.1%**	**13 553**	**22.3%**	**57 003**	**94.8%**	**7 161**	**52.0%**	**89.3%**
Governance and Administration	**4 165**	**-**	**-**	**-**	**-**	**-**	**615**	**-**	**8**	**-**	**624**	**-**	**67**	**4.1%**	**(88.3%)**
Executive & Council	-	-	-	-	-	-	480	-	-	-	480	-	-	-	-
Budget & Treasury Office	430	-	-	-	-	-	33	-	-	-	33	-	17	55.2%	(100.0%)
Corporate Services	1 165	-	-	-	-	-	-	-	8	-	8	-	50	7%	(89.0%)
Community and Public Safety	**11 177**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	7 023	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 034**	**60 877**	**-**	**-**	**1 404**	**3.6%**	**42 134**	**69.2%**	**13 547**	**22.3%**	**57 084**	**93.8%**	**7 093**	**61.7%**	**91.0%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	39 034	60 877	-	-	1 404	3.6%	42 134	69.2%	13 547	22.3%	57 084	93.8%	7 093	61.7%	91.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**119 497**	**119 497**	**69 799**	**58.4%**	**28 375**	**23.7%**	**38 362**	**32.1%**	**9 013**	**7.5%**	**145 549**	**121.8%**	**7 122**	**123.3%**	**26.5%**
Property rates, penalties and collection charges	2 320	2 320	73	3.2%	1	.1%	2	.1%	2	.1%	79	3.4%	213	128.3%	(99.1%)
Service charges	4	4	97	2412.8%	2	2164%	1	12.8%	3	58.1%	22	553.2%	28		(892%)
Other revenue	68	68	13 132	19 482.3%	628	931.7%	220	111.9%	28	14.2%	14 008	7 111.1%	194		6928%
Government - operating	81 621	81 621	32 145	39.4%	22 838	27.9%	24 466	29.9%	422	.5%	79 884	97.9%	6	98.9%	3764%
Government - capital	30 927	30 927	8 450	27.3%	2 908	9.4%	10 673	43.0%	9 162	29.6%	31 193	100.9%	6 481	69.8%	135.1%
Interest	3 555	3 555	1 002	28.2%	2 248	63.2%			(666)	(18.4%)	2 584	59.0%	2 038	141.8%	(132.9%)
Dividends															
Payments	**(40 788)**	**(40 788)**	**(26 440)**	**52.2%**	**(24 457)**	**52.2%**	**(27 198)**	**58.1%**	**(36 395)**	**77.8%**	**(112 493)**	**240.4%**	**(22 641)**	**112.8%**	**60.1%**
Suppliers and employees	(40 608)	(40 608)	(24 222)	52.1%	(24 282)	52.2%	(28 909)	(69)%	(36 153)	79.2%	(111 566)	244.7%	(21 647)	113.8%	64.7%

Finance charges	(186)	(186)	(56)	31.1%	(3)	1.1%	(47)	23.9%	(135)	75.1%	(240)	133.2%	-	122.55	(100.0%)
Transfers and grants	(1 000)	(1 000)	(100)	10.0%	(162)	16.2%	(227)	22.7%	(508)	18.9%	(839)	83.8%	(58)	52.95	14.4%
Net Cash from/(used) Operating Activities	**72 708**	**72 708**	**45 259**	**62.4%**	**3 918**	**5.4%**	**11 173**	**15.4%**	**(27 363)**	**(37.7%)**	**33 887**	**46.5%**	**(14 918)**	**137.9%**	**83.5%**
Cash Flow from Investing Activities															
Receipts	-	-	**48**	-	-	-	-	-	-	-	**48**	-	-	-	-
Proceeds on disposal of PPE	-	-	48	-	-	-	-	-	-	-	48	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(60 201)**	**(60 201)**	**(7 059)**	**11.7%**	**(2 668)**	**4.4%**	**(13 673)**	**22.7%**	**(9 198)**	**15.3%**	**(32 598)**	**54.1%**	**(5 473)**	**77.9%**	**68.0%**
Capital assets	(60 201)	(60 201)	(7 059)	11.7%	(2 668)	4.4%	(13 673)	22.7%	(9 198)	15.3%	(32 598)	54.1%	(5 473)	77.9%	68.0%
Net Cash from/(used) Investing Activities	**(60 201)**	**(60 201)**	**(7 011)**	**11.6%**	**(2 668)**	**4.4%**	**(13 673)**	**22.7%**	**(9 198)**	**15.3%**	**(32 548)**	**54.1%**	**(5 473)**	**77.9%**	**68.0%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1930)	(1930)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1930)	(1930)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1930)**	**(1930)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**12 317**	**12 317**	**38 248**	**311.3%**	**1 250**	**10.1%**	**(2 500)**	**(20.3%)**	**(36 578)**	**(297.0%)**	**319**	**4.2%**	**(20 394)**	**389.6%**	**79.4%**
Cash/cash equivalents at the year begin:	132 055	132 055	145 591	186.0%	179 839	135.0%	180 189	136.4%	177 689	134.6%	140 841	106.6%	152 108	85.2%	14.6%
Cash/cash equivalents at the year end:	144 372	144 372	178 839	123.8%	180 189	124.8%	177 688	123.1%	141 108	97.7%	141 159	97.7%	134 713	102.8%	4.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	71	1.2%	71	1.2%	71	1.2%	5 628	96.2%	5 730	84.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	17	1.6%	16	1.5%	16	1.5%	1 041	95.4%	1 090	16.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**88**	**1.3%**	**87**	**1.3%**	**87**	**1.3%**	**6 567**	**96.2%**	**6 820**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	24	.9%	21	.8%	24	.9%	2 373	97.3%	2 427	50.8%	-	-	-	-
Commercial	9	2.4%	9	2.4%	9	2.4%	356	92.3%	332	4.9%	-	-	-	-
Households	34	2.2%	39	2.4%	39	2.5%	1 338	92.4%	1 450	23.2%	-	-	-	-
Other	29	2.0%	39	2.6%	39	2.6%	1 500	94.5%	1 442	21.2%	-	-	-	-
Total By Customer Group	**88**	**1.3%**	**87**	**1.3%**	**87**	**1.3%**	**6 567**	**96.2%**	**6 829**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	566	96.4%	8	1.3%	-	-	13	2.4%	617	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**595**	**96.4%**	**8**	**1.3%**	**-**	**-**	**13**	**2.4%**	**617**	**100.0%**

Contact Details

Municipal Manager	Mr MC Ngoyama	034 291 1000
Financial Manager	Mr M Mbona	034 291 1000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMTSHEZI (KZN234)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**348 936**	**346 343**	**98 776**	**28.3%**	**87 226**	**25.0%**	**80 134**	**23.1%**	**76 089**	**22.0%**	**342 233**	**98.8%**	**69 223**	**99.4%**	**9.9%**
Property rates	67 788	67 788	14 602	20.7%	17 526	30.0%	14 647	25.7%	19 240	31.6%	66 460	113.2%	17 337	116.1%	5.2%
Property rates - penalties and collection charges	10 821	10 821	2 338	22.1%	2 415	23.0%	2 008	23.0%	2 717	29.0%	10 558	94.4%	1 926	91.9%	40.9%
Service charges - electricity revenue	196 548	196 548	54 414	27.7%	45 210	23.0%	43 884	22.3%	50 670	25.8%	194 184	98.8%	49 932	98.3%	1.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 806	7 117	1 573	27.1%	1 966	34.2%	1 712	24.1%	1 662	23.4%	6 913	97.4%	2 045	121.4%	(18.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	301	200	61	17.4%	36	11.0%	310	155.1%	93	29.2%	460	229.9%	16	264.4%	7%
Interest earned - external investments	3 494	1 000	71	2.0%	71	3.0%	44	4.4%	107	10.7%	292	29.2%	23	16.1%	227.6%
Interest earned - outstanding debtors	2 027	1 027	81	4.0%	164	8.1%	250	24.8%	147	14.6%	641	63.7%	98	24.8%	100.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	87	87	21	23.8%	10	11.0%	12	17.8%	28	32.8%	73	85.7%	18	106.2%	58.9%
Licences and permits	6 207	6 207	1 067	17.0%	1 163	18.1%	1 466	23.7%	1 738	27.8%	5 514	88.1%	1 169	76.8%	48.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	58 102	57 890	23 670	40.7%	17 766	30.6%	14 668	24.2%	-	-	55 555	95.9%	-	88.8%	-
Other revenue	7 756	7 756	571	7.3%	772	9.9%	1 606	13.6%	726	9.4%	3 969	39.7%	1 635	108.3%	(54.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**383 579**	**401 071**	**78 146**	**19.9%**	**83 919**	**21.1%**	**81 964**	**19.4%**	**96 285**	**24.0%**	**310 415**	**78.8%**	**77 463**	**83.8%**	**24.3%**
Employee related costs	79 739	79 739	20 346	25.9%	20 566	25.8%	20 620	26.1%	20 396	25.6%	82 132	103.0%	19 089	109.4%	6.7%
Remuneration of councillors	5 306	5 306	1 346	25.3%	1 346	25.3%	1 346	25.3%	1 653	31.1%	5 872	106.6%	1 507	91.1%	9.6%
Debt impairment	12 908	12 908	-	-	-	-	-	-	-	-	-	-	-	19.5%	-
Depreciation and asset impairment	44 406	44 406	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	6 260	6 260	1 707	26.7%	1 546	24.2%	1 832	28.7%	1 571	16.8%	6 656	96.2%	724	66.3%	48.6%
Bulk purchases	161 563	161 563	41 948	26.0%	36 770	22.8%	22 296	13.8%	48 580	30.2%	149 593	92.6%	32 582	89.7%	49.1%
Other Materials	14 137	11 591	898	7.1%	3 701	26.2%	1 689	13.7%	4 239	36.6%	10 527	91.2%	6 472	93.5%	(34.5%)
Contracted services	10 868	10 868	2 387	22.8%	2 884	26.5%	3 752	34.5%	4 117	37.9%	13 041	120.0%	2 681	91.8%	53.6%
Transfers and grants	8 027	8 027	-	-	-	-	-	-	-	-	-	-	-	28.6%	-
Other expenditure	50 157	60 196	9 222	18.4%	16 106	32.2%	10 328	17.2%	16 247	27.0%	51 902	86.2%	14 079	116.8%	15.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	31	-	(100.0%)
Surplus/(Deficit)	**(34 643)**	**(54 728)**	**20 629**		**4 307**		**18 170**		**(20 196)**		**31 818**		**(8 240)**		
Transfers recognised - capital	33 655	34 855	-	-	4 291	12.8%	4 008	11.5%	-	-	8 299	23.7%	-	36.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(11 588)**	**(19 771)**	**20 629**		**8 498**		**22 177**		**(20 196)**		**31 887**		**(8 240)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(11 588)**	**(19 771)**	**20 629**		**8 498**		**22 177**		**(20 196)**		**31 887**		**(8 240)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(11 588)**	**(19 771)**	**20 629**		**8 498**		**22 177**		**(20 196)**		**31 887**		**(8 240)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(11 588)**	**(19 771)**	**20 629**		**8 498**		**22 177**		**(20 196)**		**31 887**		**(8 240)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**34 035**	**46 610**	**5 776**	**16.3%**	**8 309**	**23.8%**	**5 719**	**12.3%**	**12 731**	**27.3%**	**32 534**	**69.8%**	**17 128**	**105.7%**	**(25.7%)**
National Government	33 035	34 955	5 720	17.3%	6 060	18.3%	5 320	15.2%	10 503	30.0%	27 605	79.1%	16 368	115.3%	(35.8%)
Provincial Government	-	-	-	-	-	-	-	-	2 228	-	2 228	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 035**	**34 955**	**5 720**	**17.3%**	**6 060**	**18.3%**	**5 320**	**15.2%**	**12 672**	**36.2%**	**29 773**	**85.2%**	**16 368**	**106.5%**	**(22.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	0.0%	-
Internally generated funds	1 000	11 655	56	5.6%	2 249	119.8%	399	3.4%	59	0%	2 763	23.7%	760	114.1%	(92.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**34 035**	**46 610**	**5 776**	**16.3%**	**8 309**	**23.8%**	**5 719**	**12.3%**	**12 731**	**27.3%**	**32 534**	**69.8%**	**17 128**	**105.7%**	**(25.7%)**
Governance and Administration	**1 168**	**1 668**	**16**	**1.1%**	**1 191**	**78.8%**	**4**	**3%**	**116**	**6.9%**	**1 464**	**87.8%**	**77**	**49.4%**	**79.9%**
Executive & Council	33	33	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 020	1 620	56	5.6%	1 220	80.0%	4	3%	69	4.0%	1 353	90.4%	22	106.2%	347.8%
Corporate Services	33	133	-	-	28	91.7%	-	-	45	33.8%	73	51.9%	53	19.8%	(27.9%)
Community and Public Safety	**100**	**1 560**	**-**	**-**	**-**	**-**	**-**	**-**	**2 108**	**93.9%**	**2 108**	**93.9%**	**310**	**66.4%**	**859.9%**
Community & Social Services	333	3 668	-	-	-	-	-	-	2 108	52.9%	2 108	52.9%	232	54.2%	809.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 985**	**25 902**	**4 204**	**23.4%**	**3 645**	**16.9%**	**2 811**	**10.9%**	**7 073**	**27.3%**	**17 125**	**66.2%**	**16 819**	**193.0%**	**(57.9%)**
Planning and Development	-	-	-	-	597	-	122	-	-	-	1 120	-	8 024	-	(100.0%)
Road Transport	17 985	25 902	4 204	23.4%	2 048	11.4%	2 689	10.3%	7 073	27.3%	16 006	61.8%	8 795	121.2%	(19.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**15 038**	**15 030**	**1 557**	**10.1%**	**4 012**	**26.7%**	**2 903**	**19.3%**	**3 469**	**23.7%**	**11 941**	**79.8%**	**-**	**117.4%**	**(100.0%)**
Electricity	15 038	15 030	1 557	10.1%	4 012	26.7%	2 903	19.3%	3 469	23.7%	11 941	79.8%	-	117.4%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**361 593**	**366 547**	**140 251**	**38.8%**	**90 191**	**24.9%**	**104 923**	**28.6%**	**79 830**	**21.8%**	**415 195**	**113.3%**	**84 876**	**148.6%**	**(5.9%)**
Property rates, penalties and collection charges	56 133	63 924	21 994	39.2%	9 942	17.7%	11 623	18.1%	12 295	20.0%	55 856	90.5%	14 478	136.7%	(15.7%)
Service charges	164 264	167 937	59 546	36.3%	31 566	20.7%	31 664	20.8%	37 600	29.3%	220 664	111.4%	44 068	159.9%	20.2%
Other revenue	14 413	14 746	12 467	86.5%	7 202	50.0%	8 042	59.6%	9 522	67.3%	37 240	262.4%	24 116	763.3%	60.4%
Government - operating	36 153	57 755	39 256	45.1%	17 346	20.6%	13 852	24.0%	-	-	57 365	99.3%	-	89.4%	
Government - capital	24 000	24 000	10 000	41.7%	4 000	16.7%	20 000	83.3%	-	-	44 000	183.3%	-	89.4%	
Interest	2 464	1 550	30	1.4%	5	0.2%	54	4.6%	154	15.4%	193	31.6%	13	64.8%	819.9%
Dividends															
Payments	**(327 698)**	**(335 159)**	**(125 539)**	**41.4%**	**(82 715)**	**25.2%**	**(70 611)**	**21.1%**	**(82 751)**	**27.7%**	**(361 905)**	**113.8%**	**(71 934)**	**117.4%**	**30.6%**
Suppliers and employees	(321 395)	(328 793)	(124 122)	41.7%	(81 168)	25.2%	(68 778)	20.9%	(91 139)	27.7%	(375 208)	114.1%	(69 604)	117.7%	30.9%

Finance charges	(6 384)	(6 342)	(1 707)	26.7%	(1 546)	24.2%	(1 633)	25.6%	(1 415)	22.2%	(6 668)	104.4%	(1 401)	100.8%	(1 415)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**33 695**	**31 359**	**4 422**	**13.9%**	**7 475**	**23.1%**	**34 313**	**103.4%**	**(12 928)**	**(41.2%)**	**33 268**	**106.2%**	**13 872**	**(178.3%)**	**(193.1%)**
Cash Flow from Investing Activities															
Receipts	**394**	**583**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	394	583	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 646)**	**(29 644)**	**(6 485)**	**21.9%**	**(8 308)**	**28.0%**	**(5 719)**	**19.3%**	**(5 468)**	**18.2%**	**(25 912)**	**87.4%**	**(10 208)**	**123.8%**	**(47.1%)**
Capital assets	(29 646)	(29 644)	(6 485)	21.9%	(8 308)	28.0%	(5 719)	19.3%	(5 468)	18.2%	(25 912)	87.4%	(10 208)	123.8%	(47.1%)
Net Cash from/(used) Investing Activities	**(29 252)**	**(29 059)**	**(6 485)**	**22.3%**	**(8 308)**	**28.6%**	**(5 719)**	**19.7%**	**(5 468)**	**18.8%**	**(25 912)**	**89.2%**	**(10 208)**	**124.4%**	**(47.1%)**
Cash Flow from Financing Activities															
Receipts	**5**	**5**	**74**	**1 560.7%**	**96**	**2 028.6%**	**122**	**2 596.2%**	**231**	**4 899.6%**	**532**	**11 064.4%**	**75**	**104.3%**	**206.3%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	5	5	74	1 560.7%	96	2 028.6%	122	2 596.2%	231	4 899.6%	532	11 064.4%	75	-	206.3%
Payments	**(6 057)**	**(633)**	**(111)**	**1.8%**	**(192)**	**3.0%**	**(128)**	**2.0%**	**(159)**	**2.5%**	**(629)**	**9.9%**	**(158)**	**-**	**-**
Repayment of borrowing	(6 057)	(633)	(111)	1.8%	(192)	3.0%	(128)	2.0%	(159)	2.5%	(629)	9.9%	(158)	-	-
Net Cash from/(used) Financing Activities	**(6 052)**	**(628)**	**(36)**	**.6%**	**(62)**	**1.0%**	**(39)**	**5.7%**	**72**	**(11.5%)**	**(96)**	**15.1%**	**(82)**	**91.7%**	**(187.7%)**
Net Increase/(Decrease) in cash held	**(1 232)**	**1 670**	**(2 100)**	**170.5%**	**(896)**	**72.8%**	**28 556**	**1 709.7%**	**(18 247)**	**(1 092.4%)**	**7 314**	**437.9%**	**3 581**	**7.1%**	**(800.6%)**
Cash/cash equivalents at the year begin:	9 062	2 590	2 305	25.4%	260	2.2%	665	(30.3%)	27 961	1 211.5%	2 590	100.0%	(1 219)	100.0%	(2 219.7%)
Cash/cash equivalents at the year end:	7 788	3 978	288	3.8%	(697)	(9.8%)	27 661	761.8%	9 614	240.2%	9 614	240.2%	2 362	(3.8%)	317.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	10 602	84.4%	609	4.8%	148	1.2%	1 201	9.6%	12 561	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	3 464	4.3%	2 428	3.3%	2 516	3.1%	72 043	89.0%	81 614	79.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	266	4.3%	218	3.1%	186	2.9%	6 244	89.7%	6 907	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	117	10.8%	25	2.4%	43	4.0%	898	82.7%	1 083	1.0%	-	-	-	-
Total By Income Source	**14 508**	**14.2%**	**3 480**	**3.4%**	**2 909**	**2.8%**	**81 577**	**79.8%**	**102 467**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 264	4.3%	1 916	3.6%	1 680	3.1%	47 622	89.0%	53 513	52.2%	-	-	-	-
Commercial	10 122	68.9%	605	2.7%	220	2.2%	3 884	26.3%	14 752	14.4%	-	-	-	-
Households	1 921	5.2%	1 043	2.8%	907	2.5%	29 950	81.5%	34 722	34.0%	-	-	-	-
Other	201	5.2%	122	3.0%	102	2.6%	3 120	80.8%	3 860	3.8%	-	-	-	-
Total By Customer Group	**14 508**	**14.2%**	**3 481**	**3.4%**	**2 909**	**2.8%**	**81 577**	**79.8%**	**102 467**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	12 391	100.0%	-	-	-	-	-	-	12 391	38.3%
Bulk Water	168	100.0%	-	-	-	-	-	-	168	0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 106	96.7%	58	.4%	332	2.4%	77	.5%	14 572	45.2%
Auditor-General	8	100.0%	-	-	-	-	-	-	8	-
Other	4 962	92.3%	50	1.0%	152	2.7%	-	-	5 164	16.1%
Total	**31 632**	**97.7%**	**108**	**.3%**	**543**	**1.7%**	**77**	**.2%**	**32 301**	**100.0%**

Contact Details

Municipal Manager	Mr E.H Claude (Acting)	036 342 7602
Financial Manager	Mrs N.Thomas	036 342 7606

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**140 177**	**172 486**	**53 078**	**37.9%**	**50 367**	**35.9%**	**34 628**	**20.2%**	**9 669**	**5.6%**	**147 892**	**85.7%**	**8 181**	**102.2%**	**17.4%**
Property rates	28 762	29 030	4 146	14.4%	8 298	28.7%	6 201	21.4%	6 203	21.4%	24 850	85.6%	5 957	87.3%	4.1%
Property rates - penalties and collection charges	1 803	1 803	330	17.9%	1 641	90.6%	1 097	59.7%	1 134	62.2%	4 162	230.8%	651	102.6%	18.3%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	109	-	109	-	-	-	(100)(0%)
Service charges - refuse revenue	267	1 900	217	81.6%	633	164.6%	478	25.1%	316	16.7%	1 748	91.8%	116	109.8%	172.7%
Service charges - other	-	-	-	-	-	-	4	-	-	-	4	-	-	-	-
Rental of facilities and equipment	100	100	18	18.8%	19	17.8%	22	20.7%	20	18.1%	78	74.2%	16	78.2%	24.9%
Interest earned - external investments	2 268	2 268	338	14.9%	979	412.2%	391	17.2%	817	36.0%	2 525	111.2%	688	110.5%	17.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	370	407	103	27.9%	100	28.0%	130	31.8%	118	29.0%	457	112.2%	79	88.7%	50.2%
Licences and permits	396	402	186	47.0%	34	8.7%	62	15.7%	107	26.6%	391	97.2%	101	102.5%	6.0%
Agency services	465	537	151	32.4%	141	29.9%	153	28.7%	156	31.2%	644	107.4%	142	100.4%	40.5%
Transfers recognised - operational	104 103	134 038	47 277	45.4%	30 870	34.5%	20 907	19.2%	-	-	109 053	81.4%	-	105.3%	-
Other own revenue	1 404	1 926	211	15.0%	2 498	181.6%	362	23.7%	530	34.6%	3 760	246.2%	123	163.4%	334.6%
Gains on disposal of PPE	-	524	-	-	-	-	-	-	-	-	-	-	-	109.2%	-
Operating Expenditure	**133 368**	**175 533**	**25 838**	**19.4%**	**44 469**	**33.3%**	**29 715**	**16.9%**	**32 712**	**18.6%**	**132 674**	**75.6%**	**28 297**	**75.2%**	**15.6%**
Employee related costs	43 361	47 763	10 666	25.1%	11 785	27.2%	12 152	25.4%	12 249	25.7%	47 101	98.6%	10 299	98.1%	19.1%
Remuneration of councillors	7 765	8 668	2 047	26.4%	2 045	26.3%	2 403	27.9%	2 111	24.3%	8 606	100.0%	2 668	111.9%	(20.9%)
Debt impairment	2 082	4 682	66	2.9%	19	4%	177	3.8%	260	5.7%	12	3%	1 333.5%		
Depreciation and asset impairment	10 963	20 141	-	-	4 396	23.8%	37	2%	-	-	4 433	22.1%	-	-	-
Finance charges	487	3 630	12	2.5%	764	156.8%	-	-	0	1%	776	21.5%	22	1.5%	(97.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 029	1 667	618	60.2%	232	10.1%	242	12.2%	302	18.4%	1 450	74.6%	242	264.7%	38.2%
Contracted services	2 101	3 430	837	39.8%	2 333	69.6%	830	23.7%	760	22.2%	4 810	134.6%	815	83.3%	(6.8%)
Transfers and grants	7 671	2 272	434	5.7%	548	7.1%	546	24.0%	548	24.1%	2 075	91.2%	198	16.8%	177.2%
Other expenditure	53 669	83 160	10 938	20.3%	24 438	41.7%	13 328	16.2%	16 483	19.8%	62 594	76.2%	13 536	75.7%	23.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	987	361.0%	(100)(0%)
Surplus/(Deficit)	**6 808**	**(3 047)**	**27 240**		**5 898**		**5 113**		**(23 103)**		**15 218**		**(20 115)**		
Transfers recognised - capital	37 456	42 456	10 008	26.7%	32 541	86.9%	21 456	50.5%	-	-	63 997	150.7%	-	109.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 264**	**39 409**	**37 248**		**38 439**		**26 569**		**(23 103)**		**79 205**		**(20 115)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**44 264**	**39 409**	**37 248**		**38 439**		**26 569**		**(23 103)**		**79 205**		**(20 115)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 264**	**39 409**	**37 248**		**38 439**		**26 569**		**(23 103)**		**79 205**		**(20 115)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 264**	**39 409**	**37 248**		**38 439**		**26 569**		**(23 103)**		**79 205**		**(20 115)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**81 082**	**83 789**	**22 619**	**27.9%**	**23 782**	**29.3%**	**18 434**	**22.0%**	**16 735**	**20.0%**	**81 570**	**97.3%**	**11 629**	**71.3%**	**41.5%**
National Government	37 456	27 456	15 504	41.4%	10 827	28.9%	5 574	20.3%	4 984	18.2%	36 888	134.4%	3 937	100.8%	26.6%
Provincial Government	-	15 000	1 265	-	(1 265)	-	9 603	37.4%	331	2.1%	9 934	66.3%	1 349	55.3%	(75.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 456**	**42 456**	**16 768**	**44.8%**	**9 563**	**25.5%**	**11 177**	**26.3%**	**5 304**	**12.5%**	**42 813**	**100.8%**	**5 285**	**91.2%**	**0%**
Borrowing	-	-	-	-	-	-	-	-	1 158	-	1 158	-	-	-	(100.0%)
Internally generated funds	43 626	41 343	5 850	13.4%	14 220	32.6%	7 257	17.6%	11 272	27.3%	38 619	93.4%	6 344	49.4%	72.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**81 082**	**83 789**	**22 619**	**27.9%**	**23 782**	**29.3%**	**18 434**	**22.0%**	**16 735**	**20.0%**	**81 570**	**97.3%**	**11 629**	**71.3%**	**41.5%**
Governance and Administration	**766**	**766**	**77**	**10.1%**	**365**	**47.6%**	**4 148**	**542.1%**	**671**	**876.7%**	**5 484**	**704.1%**	**438**	**68.4%**	**191.1%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	97.0%	-
Budget & Treasury Office	100	100	6	6.3%	60	64.2%)	-	-	-	-	66	-	38	-	(100)(0%)
Corporate Services	600	600	71	11.8%	286	48.1%	1 158	192.9%	673	192.1%	2 459	414.6%	88	44.1%	1 033.4%
Community and Public Safety	**1 937**	**1 936**	**-**	**-**	**1 870**	**101.9%**	**167**	**16.1%**	**1 458**	**41.9%**	**1 958**	**78.9%**	**491**	**418.9%**	**744.9%**
Community & Social Services	2 062	3 936	-	-	1 833	333%	300	7.6%	1 658	42.5%	3 051	76.4%	485	116.8%	244.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	87	-	-	-	87	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**77 230**	**79 122**	**22 542**	**29.2%**	**22 457**	**29.1%**	**16 881**	**21.2%**	**14 994**	**17.8%**	**75 984**	**96.0%**	**11 226**	**68.1%**	**25.6%**
Planning and Development	77 230	79 122	22 542	29.2%	22 457	29.1%	16 881	21.2%	14 994	17.8%	75 984	96.0%	11 226	68.1%	25.6%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**171 417**	**208 588**	**68 364**	**39.9%**	**80 360**	**46.9%**	**52 917**	**25.4%**	**15 248**	**7.3%**	**216 890**	**104.0%**	**34 323**	**114.6%**	**(37.3%)**
Property rates, penalties and collection charges	23 394	25 149	6 556	28.0%	4 902	21.0%	4 385	17.4%	4 688	18.6%	20 531	81.6%	5 138	81.7%	(8.8%)
Service charges	**368**	**1498**											91	**102.8%**	**(100.0%)**
Other revenue	4 009	2 009	1 163	44.7%	6 957	220.0%	778	25.2%	9 687	321.1%	17 866	580.2%	16 241	609.2%	143.7%
Government - operating	104 638	104 638	47 237	45.4%	38 411	33.0%	35 402	19.2%			109 646	91.8%	294	103.8%	(100.0%)
Government - capital	31 000	71 294	12 208	39.4%	29 615	95.5%	11 852	16.6%			53 675	75.3%		103.8%	
Interest	2 481	2 568	338	9.7%	935	28.5%	564	17.2%	673	26.7%	2 562	100.0%	442	107.4%	4.8%
Dividends															
Payments	**(121 594)**	**(150 855)**	**(37 339)**	**30.8%**	**(34 387)**	**28.2%**	**(32 074)**	**21.3%**	**(41 054)**	**27.2%**	**(144 854)**	**96.0%**	**(40 023)**	**100.5%**	**2.7%**
Suppliers and employees	(119 240)	(149 953)	(36 882)	30.9%	(33 810)	28.4%	(31 581)	21.9%	(40 681)	28.1%	(142 941)	95.6%	(39 628)	103.3%	2.7%

Finance charges	(487)	(3 433)	(32)	6.8%	(24)	4.9%	(16)	3%	(6)	2%	(69)	2.2%			(100.0%)
Transfers and grants	(2 201)	(2 270)	(436)	19.3%	(548)	24.6%	(474)	20.9%	(460)	17.9%	(1 920)	61.8%	(187)	57.2%	100.0%
Net Cash from/(used) Operating Activities	**49 434**	**57 729**	**31 035**	**62.8%**	**45 972**	**93.8%**	**20 642**	**35.1%**	**(23 545)**	**(44.8%)**	**72 666**	**124.7%**	**(15 733)**	**181.8%**	**64.6%**
Cash Flow from Investing Activities															
Receipts	**53 891**	**350**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	350	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	53 891	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(81 062)**	**(83 750)**	**(17 582)**	**21.7%**	**(20 335)**	**31.3%**	**(10 968)**	**20.2%**	**(18 168)**	**21.7%**	**(78 074)**	**93.2%**	**(10 518)**	**96.2%**	**73.1%**
Capital assets	(81 062)	(83 750)	(17 582)	21.7%	(20 335)	31.3%	(10 968)	20.2%	(18 168)	21.7%	(78 074)	93.2%	(10 518)	96.2%	73.1%
Net Cash from/(used) Investing Activities	**(27 171)**	**(83 400)**	**(17 582)**	**64.7%**	**(20 335)**	**93.2%**	**(10 968)**	**20.2%**	**(18 168)**	**21.8%**	**(78 074)**	**93.8%**	**(10 518)**	**75.4%**	**73.1%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 560)**	**(2 560)**	-	-	-	-	-	-	-	-	-	-	-	**100.0%**	-
Repayment of borrowing	(2 560)	(2 560)	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Net Cash from/(used) Financing Activities	**(2 560)**	**(2 560)**	-	-	-	-	-	-	-	-	-	-	-	**100.0%**	-
Net Increase/(Decrease) in cash held	**19 695**	**(28 230)**	**13 453**	**68.3%**	**20 638**	**104.8%**	**3 675**	**(13.7%)**	**(44 035)**	**155.7%**	**(6 068)**	**21.5%**	**(26 213)**	**(6.8%)**	**68.0%**
Cash/cash equivalents at the year begin:	8 823	40 237	40 232	560.9%	59 870	839.7%	79 314	176.4%	83 189	183.9%	40 232	100.0%	71 423	160.9%	18.4%
Cash/cash equivalents at the year end:	28 518	16 943	53 676	221.2%	79 314	299.1%	83 189	491.8%	39 154	231.1%	34 154	231.1%	45 209	663.1%	(123%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 782	7.0%	1 123	4.4%	798	3.9%	20 658	80.7%	25 731	73.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	49	9.9%	34	6.9%	17	3.5%	398	79.8%	498	1.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	4	4.7%	4	4.7%	4	4.0%	77	86.6%	89	3%	-	-	-	-
Interest on Arrear Debtor Accounts	366	4.4%	372	4.2%	348	4.2%	7 720	87.3%	8 807	25.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	(3.4%)	7	8.6%	11	43.6%	26	33.9%	76	2%	-	-	-	-
Total By Income Source	**2 242**	**6.4%**	**1 539**	**4.4%**	**1 179**	**3.3%**	**30 284**	**85.9%**	**35 245**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	394	3.3%	371	3.8%	369	3.0%	9 177	89.8%	10 246	29.1%	-	-	-	-
Commercial	239	22.0%	111	9.8%	67	5.4%	776	62.7%	1 234	3.5%	-	-	-	-
Households	1 609	7.3%	335	1.7%	300	1.4%	7 643	89.6%	8 528	24.2%	-	-	-	-
Other	1 070	7.2%	719	4.8%	442	3.0%	12 688	84.9%	14 942	42.4%	-	-	-	-
Total By Customer Group	**2 242**	**6.4%**	**1 539**	**4.4%**	**1 179**	**3.3%**	**30 284**	**85.9%**	**35 245**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 467	100.0%	-	-	-	-	-	-	5 467	100.0%
Total	**5 467**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**5 467**	**100.0%**

Contact Details

Municipal Manager	Mr S Sikande	035 448 1076
Financial Manager	Mr S Ndebendeba	035 448 8002

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMBABAZANE (KZN236)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**125 998**	**109 223**	**64 376**	**52.0%**	**22 368**	**18.1%**	**24 564**	**22.5%**	**4 463**	**4.1%**	**115 770**	**106.0%**	**2 633**	**97.0%**	**69.5%**
Property rates	12 064	12 064	6 907	57.3%	1 727	14.3%	1 730	14.4%	1 736	14.4%	12 100	100.3%	1 195	100.3%	57.8%
Property rates - penalties and collection charges	-	600	314	-	358	-	434	72.3%	457	76.1%	1 563	260.4%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	72	30	7	10.2%	7	10.2%	-	-	-	-	14	49.0%	-	39.1%	-
Interest earned - external investments	1 000	2 000	452	30.1%	337	22.5%	569	28.4%	340	16.1%	1 700	85.0%	436	132.9%	(17.1%)
Interest earned - outstanding debtors	800	-	-	-	-	-	-	-	-	-	-	-	-	17.8%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	10	3	-	-	-	-	-	-	-	3	30.0%	-	-	-
Licences and permits	9	2	0	43.8%	-	-	-	-	-	-	0	29.2%	-	55.8%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	94 247	94 201	56 466	59.9%	14 834	15.7%	21 618	22.9%	1 660	2.0%	94 602	100.4%	-	95.3%	(100.0%)
Other own revenue	15 864	62	192	1.2%	6 104	38.5%	208	336.6%	64	87.8%	6 568	9 521.1%	1 087	152.4%	(94.1%)
Gains on disposal of PPE	63	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**126 016**	**111 115**	**23 815**	**18.8%**	**30 888**	**24.1%**	**34 309**	**30.9%**	**24 555**	**22.1%**	**113 564**	**102.2%**	**22 462**	**98.1%**	**9.3%**
Employee related costs	30 310	31 512	7 398	21.9%	8 663	24.6%	7 420	23.5%	6 949	15.7%	29 430	90.9%	7 291	102.8%	(31.2%)
Remuneration of councillors	7 201	7 200	1 722	23.9%	1 756	23.6%	2 110	29.2%	1 668	23.0%	7 255	100.1%	1 606	107.5%	(12.0%)
Debt impairment	793	800	-	-	-	-	800	100.0%	-	-	800	100.0%	-	-	-
Depreciation and asset impairment	9 200	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	120	390	16	13.7%	330	269.9%	16	4.2%	18	4.8%	371	95.2%	620	8 284.6%	(97.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	9 369	13 367	3 468	36.8%	3 232	34.4%	1 662	14.8%	1 775	13.2%	10 446	78.1%	1 472	117.8%	20.6%
Contracted services	4 391	4 716	788	18.3%	1 388	32.2%	1 658	39.4%	2 260	48.0%	6 310	134.1%	931	126.2%	142.7%
Transfers and grants	6 000	4 000	1 276	21.8%	920	23.0%	1 200	30.1%	598	14.9%	3 994	100.0%	-	-	(100.0%)
Other expenditure	57 691	39 931	8 904	15.5%	14 536	25.4%	18 916	49.4%	13 234	33.9%	62 760	142.7%	10 426	91.7%	26.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 102)**	**(1 893)**	**40 561**		**(8 519)**		**(9 744)**		**(20 092)**		**2 207**		**(19 828)**		
Transfers recognised - capital	23 517	23 517	10 068	42.8%	2 500	10.6%	8 517	36.2%	-	-	21 017	89.4%	-	55.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**19 415**	**21 625**	**50 561**		**(6 019)**		**(1 227)**		**(20 092)**		**23 224**		**(19 828)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**19 415**	**21 625**	**50 561**		**(6 019)**		**(1 227)**		**(20 092)**		**23 224**		**(19 828)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**19 415**	**21 625**	**50 561**		**(6 019)**		**(1 227)**		**(20 092)**		**23 224**		**(19 828)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**19 415**	**21 625**	**50 561**		**(6 019)**		**(1 227)**		**(20 092)**		**23 224**		**(19 828)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**26 350**	**29 350**	**8 791**	**33.5%**	**9 753**	**36.4%**	**6 234**	**22.8%**	**3 651**	**12.9%**	**28 429**	**100.3%**	**11 398**	**107.5%**	**(67.7%)**
National Government	23 517	23 517	8 312	35.3%	6 668	28.4%	6 168	26.0%	3 651	15.5%	24 798	105.3%	8 398	103.3%	(56.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**23 517**	**23 517**	**8 312**	**35.3%**	**6 668**	**28.4%**	**6 168**	**26.0%**	**3 651**	**15.5%**	**24 798**	**105.3%**	**8 398**	**103.3%**	**(56.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 833	4 833	479	9.9%	3 085	63.8%	127	2.6%	-	-	3 670	76.0%	2 910	123.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**26 350**	**29 350**	**8 791**	**33.5%**	**9 753**	**36.4%**	**6 234**	**22.8%**	**3 651**	**12.9%**	**28 429**	**100.3%**	**11 398**	**107.5%**	**(67.7%)**
Governance and Administration	**1 648**	**1 648**	**144**	**8.8%**	**315**	**19.1%**	**49**	**3.4%**	**-**	**-**	**508**	**31.4%**	**929**	**164.4%**	**(100.0%)**
Executive & Council	1 600	1 600	77	4.8%	91	5.7%	-	-	-	-	168	7.7%	466	164.1%	(100.0%)
Budget & Treasury Office	48	48	39	82.8%	47	98.9%	14	17.2%	-	-	99	117.4%	-	116.7%	-
Corporate Services	119	119	28	23.5%	177	149.0%	35	29.8%	-	-	167	139.9%	57	119.8%	(100.0%)
Community and Public Safety	**11 511**	**11 511**	**1 578**	**13.7%**	**1 191**	**10.4%**	**1 767**	**15.4%**	**1 243**	**10.8%**	**5 781**	**50.2%**	**1 511**	**110.3%**	**(17.7%)**
Community & Social Services	10 012	10 012	2 578	25.8%	2 366	23.6%	3 767	38.4%	3 601	24.2%	15 663	156.4%	2 311	119.8%	55.8%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 427**	**11 427**	**5 570**	**48.7%**	**6 173**	**54.0%**	**410**	**3.7%**	**-**	**-**	**12 151**	**106.4%**	**7 474**	**92.7%**	**(100.0%)**
Planning and Development	2 863	2 863	334	11.7%	2 799	97.8%	77	2.7%	-	-	3 209	111.9%	2 084	101.7%	(100.0%)
Road Transport	8 564	8 564	5 236	61.1%	3 381	39.5%	340	4.0%	-	-	8 958	104.6%	5 390	99.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**141 955**	**132 741**	**67 524**	**47.6%**	**22 955**	**16.2%**	**34 861**	**26.3%**	**552**	**.4%**	**125 892**	**94.8%**	**1 498**	**87.5%**	**(63.1%)**
Property rates, penalties and collection charges	6 997	12 864	416	5.9%	173	2.5%	3 919	30.5%	135	1.0%	4 643	36.1%	158	39.6%	25.0%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	10 128	150	166	1.1%	5 171	3385%	238	149.9%	66	39.8%	5 671	3 933.8%	849	25.4%	653.4%
Government - operating	94 247	94 247	50 466	53.5%	12 336	13.1%	29 415	22.9%	-	-	92 443	98.0%	-	56.1%	-
Government - capital	29 577	20 577	16 477	55.7%	4 558	15.4%	1 289	6.3%	-	-	22 324	108.5%	-	98.7%	-
Interest	1 004	2 900	402	40.0%	697	17.2%	999	34.4%	360	16.1%	2 733	94.2%	490	107.4%	(34.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(158 838)**	**(160 853)**	**(35 340)**	**21.3%**	**(39 686)**	**26.2%**	**(34 388)**	**34.3%**	**(34 545)**	**24.5%**	**(115 877)**	**115.8%**	**(33 403)**	**89.4%**	**9.2%**
Suppliers and employees	(113 905)	(89 703)	(24 949)	21.7%	(29 648)	26.0%	(33 087)	34.6%	(33 934)	29.9%	(116 708)	115.7%	(31 648)	71.8%	9.0%

Finance charges	(109)	(340)	(16)	12.7%	(220)	268.6%	(16)	4.2%	(16)	4.6%	(211)	90.2%	(26)	177.2%	(5.2%)
Transfers and grants	(4 000)	(4 000)	(1 278)	31.9%	(522)	23.0%	(1 229)	30.1%	(588)	14.9%	(3 689)	100.0%	(429)	-	(.4%)
Net Cash from/(used) Operating Activities	**23 825**	**32 648**	**42 182**	**176.3%**	**(7 831)**	**(33.1%)**	**553**	**1.7%**	**(23 988)**	**(72.5%)**	**10 615**	**33.1%**	**(20 067)**	**83.4%**	**14.4%**
Cash Flow from Investing Activities															
Receipts	-	**(750)**	-	-	-	-	-	-	-	-	-	-	**(55 000)**	-	**(100.0%)**
Proceeds on disposal of PPE	-	(750)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(52 000)	-	(100.0%)
Payments	**(28 338)**	**(28 358)**	**(8 791)**	**31.0%**	**(8 732)**	**34.4%**	**(6 235)**	**22.0%**	**(3 655)**	**12.9%**	**(28 420)**	**100.3%**	**(11 384)**	**85.3%**	**(67.9%)**
Capital assets	(28 338)	(28 358)	(8 791)	31.0%	(8 732)	34.4%	(6 235)	22.0%	(3 655)	12.9%	(28 420)	100.3%	(11 384)	85.3%	(67.9%)
Net Cash from/(used) Investing Activities	**(28 338)**	**(29 148)**	**(8 791)**	**31.0%**	**(8 732)**	**34.4%**	**(6 235)**	**21.4%**	**(3 655)**	**12.5%**	**(28 420)**	**97.5%**	**(66 384)**	**799.3%**	**(94.5%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(4 423)**	**3 500**	**33 391**	**(754.6%)**	**(17 694)**	**399.6%**	**(5 682)**	**(162.2%)**	**(27 638)**	**(787.3%)**	**(17 814)**	**(502.1%)**	**(87 251)**	**1 198.0%**	**(68.4%)**
Cash/cash equivalents at the year begin:	38 812	22 788	22 788	75.2%	56 180	180.7%	38 416	169.2%	32 734	144.1%	22 788	100.0%	94 626	100.0%	(132.7%)
Cash/cash equivalents at the year end:	33 788	26 217	56 180	217.2%	38 416	146.6%	32 734	124.9%	5 095	19.4%	5 095	19.4%	(170 665)	(382.5%)	(103.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	704	3.0%	711	3.1%	638	2.8%	21 145	91.1%	23 218	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**704**	**3.0%**	**711**	**3.1%**	**638**	**2.8%**	**21 145**	**91.1%**	**23 218**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	521	2.6%	521	2.6%	521	2.6%	18 380	92.2%	19 922	86.8%	-	-	-	-
Commercial	18	17.1%	5	4.8%	3	4.0%	75	73.1%	102	4%	-	-	-	-
Households	9	0.1%	6	0.1%	3	0.0%	30	99.7%	48	0.2%	-	-	-	-
Other	163	3.2%	179	3.5%	111	4.2%	2 659	84.8%	3 147	13.6%	-	-	-	-
Total By Customer Group	**704**	**3.0%**	**711**	**3.1%**	**638**	**2.8%**	**21 145**	**91.1%**	**23 218**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2	100.0%	2	100.0%
Total	**-**	**-**	**-**	**-**	**-**	**-**	**2**	**100.0%**	**2**	**100.0%**

Contact Details

Municipal Manager	Mr M R Mohlathlwa	036 353 0600
Financial Manager	Mr D N Nkgothoane	036 353 0649/62

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**516 412**	**516 670**	**200 507**	**38.7%**	**206 748**	**39.9%**	**49 904**	**9.5%**	**49 525**	**7.8%**	**496 685**	**96.1%**	**125 435**	**92.4%**	**(67.7%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	147 000	147 000	40 673	27.7%	42 654	29.0%	34 821	23.7%	23 749	17.0%	142 096	97.4%	27 600	82.8%	-16.7%
Service charges - sanitation revenue	18 937	18 937	4 382	24.3%	4 481	24.8%	4 384	24.2%	2 910	16.1%	16 160	89.4%	4 141	100.1%	-29.7%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 010	10 010	438	8.8%	4 223	84.3%	1 601	16.0%	5 855	58.5%	12 466	124.6%	5 026	134.7%	9.6%
Interest earned - outstanding debtors	26 568	26 568	4 697	17.7%	4 831	18.1%	5 460	20.6%	3 852	13.6%	18 840	69.9%	4 510	53.7%	-23.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	318 271	314 638	150 006	47.1%	151 370	47.5%	2 038	0%	2 230	7%	305 643	97.1%	83 231	99.8%	-97.3%
Other own revenue	366	366	331	90.6%	(009)	-(82.0%)	202	79.8%	129	50.3%	662	180.6%	824	356.4%	-71.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**580 552**	**570 910**	**96 185**	**16.6%**	**122 875**	**21.2%**	**182 113**	**31.9%**	**123 465**	**21.6%**	**525 640**	**92.1%**	**118 696**	**78.9%**	**4.0%**
Employee related costs	219 377	219 377	40 511	18.5%	51 668	23.6%	46 636	21.2%	29 660	13.5%	168 395	76.8%	28 123	100.8%	-(22.2%)
Remuneration of councillors	6 332	6 146	1 327	24.9%	1 304	24.6%	1 646	25.1%	821	13.0%	5 097	82.9%	1 378	48.4%	-(33.1%)
Debt impairment	28 222	28 222	10 924	38.7%	836	3.0%	53 689	188.1%	11 733	41.0%	76 932	272.5%	391	1.2%	2488.7%
Depreciation and asset impairment	51 400	51 400	8 966	17.5%	12 438	24.2%	17 143	33.3%	5 466	10.6%	44 013	85.6%	-	-	-(100.0%)
Finance charges	69	-	-	-	10	15.0%	-	-	15	-	25	-	1 625	160.7%	-(100.0%)
Bulk purchases	8 377	8 630	531	6.3%	73	1.1%	2 047	49.8%	40	0%	2 692	62.2%	2 537	112.7%	-98.1%
Other Materials	59 605	41 650	1 238	2.2%	2 787	4.7%	7 678	18.5%	11 778	28.3%	23 683	56.7%	15 106	60.8%	-22.0%
Contracted services	62 391	46 234	9 431	15.2%	8 726	13.6%	6 647	14.4%	8 539	18.5%	33 344	54.6%	7 191	68.1%	18.3%
Transfers and grants	13 228	13 228	-	-	2 037	15.4%	3 027	28.9%	7 563	57.2%	12 627	99.0%	1 031	75.3%	629.8%
Other expenditure	134 660	159 133	24 132	16.9%	47 001	35.4%	43 423	27.4%	45 666	31.3%	160 812	104.7%	61 084	109.4%	-(3.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(62 140)**	**(54 240)**	**104 322**		**82 874**		**(132 211)**		**(93 940)**		**(29 955)**		**6 739**		
Transfers recognised - capital	237 940	237 940	332 563	139.8%	52 180	21.9%	20 350	8.6%	89 902	37.8%	490 121	206.0%	112 131	109.5%	-(19.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**175 800**	**183 699**	**436 915**		**135 054**		**(112 010)**		**7 015**		**466 167**		**118 869**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**175 800**	**183 699**	**436 915**		**135 054**		**(112 010)**		**7 015**		**466 167**		**118 869**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**175 800**	**183 699**	**436 915**		**135 054**		**(112 010)**		**7 015**		**466 167**		**118 869**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**175 800**	**183 699**	**436 915**		**135 054**		**(112 010)**		**7 015**		**466 167**		**118 869**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**319 076**	**269 903**	**25 207**	**7.9%**	**51 581**	**16.2%**	**20 902**	**8.0%**	**108 781**	**41.7%**	**206 451**	**79.1%**	**163 847**	**103.3%**	**(33.6%)**
National Government	237 940	237 940	23 736	10.0%	27 235	11.4%	18 936	8.0%	104 517	43.9%	174 424	73.3%	138 570	118.7%	(24.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**237 940**	**237 940**	**23 736**	**10.0%**	**27 235**	**11.4%**	**18 936**	**8.0%**	**104 517**	**43.9%**	**174 424**	**73.3%**	**138 570**	**116.7%**	**(24.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	81 136	22 963	1 471	1.8%	24 346	30.0%	1 966	8.6%	4 264	18.2%	32 027	139.5%	25 277	61.5%	-83.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**319 076**	**269 903**	**25 207**	**7.9%**	**51 581**	**16.2%**	**20 902**	**8.0%**	**108 781**	**41.7%**	**206 451**	**79.1%**	**163 847**	**103.3%**	**(33.6%)**
Governance and Administration	9 436	4 436	1 959	19.7%	540	10.6%	468	10.3%	4 140	59.9%	9 146	77.6%	4 568	74.3%	-(9.4%)
Executive & Council	833	1 473	491	59.1%	43	5.2%	240	16.3%	588	39.9%	1 363	91.2%	1 038	86.6%	-(43.3%)
Budget & Treasury Office	345	1 438	478	138.3%	122	31.2%	68	4.7%	76	5.4%	747	51.9%	65	45.2%	52.5%
Corporate Services	1 393	1 110	268	19.1%	76	5.4%	160	19.4%	515	46.4%	1 031	92.9%	455	68.1%	27.3%
Community and Public Safety	36 438	17 751	59	0%	45	0%	68	0%	74	0%	246	1%	15	31.1%	394.9%
Community & Social Services	26 103	16 965	-	-	-	-	-	-	-	-	-	-	-	21.1%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	333	236	22	6.4%	10	2.9%	18	7.6%	71	30.1%	120	51.0%	29	-	205.8%
Economic and Environmental Services	**2 311**	**2 311**	**-**	**-**	**158**	**6.8%**	**-**	**-**	**3 012**	**130.3%**	**3 170**	**137.2%**	**9 941**	**469.4%**	**-69.7%**
Planning and Development	-	-	-	-	158	-	-	-	3 012	-	3 170	-	8 115	-	-62.9%
Road Transport	2 311	2 311	-	-	-	-	-	-	-	-	-	-	826	75.6%	-100.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**285 928**	**237 352**	**23 959**	**8.4%**	**51 168**	**17.9%**	**20 394**	**8.6%**	**104 517**	**44.0%**	**200 036**	**84.3%**	**152 377**	**104.3%**	**(31.4%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	285 928	237 352	23 959	8.4%	51 168	17.9%	20 394	8.6%	104 517	44.0%	200 036	84.3%	152 377	104.3%	(31.4%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**677 313**	**657 761**	**239 802**	**35.4%**	**217 195**	**32.1%**	**161 586**	**24.6%**	**29 912**	**4.5%**	**648 495**	**98.6%**	**99 657**	**98.5%**	**(70.0%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	197 358	91 888	31 536	39.1%	19 917	10.0%	21 676	23.6%	23 786	25.9%	97 184	94.8%	20 014	87.9%	(7.9%)
Other revenue	2	2	356	89.3%	(220)	(8,818%)	160	8,000.0%	310	-	599	-	1 026	364.3%	(69.2%)
Government - operating	208 371	314 038	122 972	45.3%	169 716	22.6%	79 961	23.5%	-	-	210 682	89.6%	42 242	69.3%	(100.0%)
Government - capital	259 577	259 577	81 938	31.6%	23 782	9.2%	53 947	20.8%	-	-	213 667	100.0%	24 000	100.0%	(100.0%)
Interest	12 004	12 004	1 000	8.3%	4 497	33.1%	4 747	13.9%	5 816	43.8%	12 060	50.8%	4 037	65.8%	39.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	**(487 633)**	**(470 623)**	**(78 271)**	**15.8%**	**(131 795)**	**27.0%**	**(182 724)**	**38.2%**	**(199 523)**	**39.8%**	**(591 313)**	**121.5%**	**(199 959)**	**99.9%**	**74.8%**
Suppliers and employees	(487 633)	(470 623)	(78 269)	15.8%	(131 793)	27.0%	(182 724)	38.2%	(199 523)	39.8%	(591 310)	121.5%	(199 934)	91.8%	79.7%

Finance charges	(66)	-	(2)	3.4%	-	-	-	-	-	-	-	(3)	-	(345)	117.4%	(100.0%)
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	(1 084)	88.2%	(100.0%)
Net Cash from/(used) Operating Activities	**189 648**	**179 139**	**163 331**	**86.2%**	**82 469**	**45.8%**	**(21 135)**	**(11.8%)**	**(183 611)**	**(69.7%)**	**67 182**	**37.5%**	**(9 212)**	**(95.1%)**	**1 624.9%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(319 078)**	**(260 998)**	**(20 297)**	**7.9%**	**(55 932)**	**17.5%**	**(32 682)**	**12.3%**	**(121 468)**	**46.6%**	**(234 748)**	**90.0%**	**(139 491)**	**139.9%**	**(12.3%)**
Capital assets	(319 078)	(260 998)	(20 297)	7.9%	(55 932)	17.5%	(32 682)	12.3%	(121 468)	46.6%	(234 748)	90.0%	(139 491)	139.9%	(12.3%)
Net Cash from/(used) Investing Activities	**(319 078)**	**(260 998)**	**(20 297)**	**7.9%**	**(55 932)**	**17.5%**	**(32 682)**	**12.3%**	**(121 468)**	**46.6%**	**(234 748)**	**90.0%**	**(139 491)**	**139.9%**	**(12.3%)**
Cash Flow from Financing Activities															
Receipts	**413**	**413**	**347**	**84.0%**	**99**	**24.0%**	**171**	**41.4%**	**120**	**29.0%**	**737**	**178.4%**	**-**	**69.1%**	**(100.0%)**
Short-term loans	-	-	-		-		-		-		-		-		-
Borrowing long term/refinancing	-	-	-		-		-		-		-		-		-
Increase (decrease) in consumer deposits	413	413	347	84.0%	99	24.0%	171	41.4%	120	29.0%	737	178.4%	-	69.1%	(100.0%)
Payments	**-**	**-**	**-**		**-**		**-**		**-**		**-**		**(4 941)**	**348.7%**	**(100.0%)**
Repayment of borrowing	-	-	-		-		-		-		-		(4 941)	348.7%	(100.0%)
Net Cash from/(used) Financing Activities	**413**	**412**	**347**	**84.0%**	**99**	**24.0%**	**171**	**41.4%**	**120**	**29.0%**	**737**	**178.4%**	**(4 941)**	**263.6%**	**(102.4%)**
Net Increase/(Decrease) in cash held	**(129 017)**	**(81 353)**	**138 671**	**(107.5%)**	**29 946**	**(22.9%)**	**(53 646)**	**65.2%**	**(291 959)**	**346.6%**	**(166 821)**	**205.1%**	**(152 744)**	**205.1%**	**84.6%**
Cash/cash equivalents at the year begin:	176 467	140 088	140 088	82.4%	280 758	181.2%	310 334	210.8%	280 334	178.6%	140 088	100.0%	83 622	100.0%	(77.8%)
Cash/cash equivalents at the year end:	47 689	63 734	263 759	665.4%	310 304	666.2%	256 258	469.2%	(11 725)	(34.1%)	(31 733)	(34.1%)	(69 666)	(62.8%)	(612.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	232	-	13 376	2.4%	14 538	2.6%	536 353	95.0%	564 427	99.6%	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	1.7%	9	.6%	73	7.3%	904	90.1%	1 003	.2%	-	-	-	-
Total By Income Source	**249**	**-**	**13 385**	**2.4%**	**14 599**	**2.6%**	**537 257**	**95.0%**	**565 440**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	66	1.0%	628	9.3%	546	8.1%	5 491	81.6%	6 728	1.2%	-	-	-	-
Commercial	624	(.2%)	429	2.7%	334	2.1%	15 035	95.3%	15 758	2.8%	-	-	-	-
Households	17	-	12 328	2.3%	13 628	2.5%	516 592	95.2%	542 564	96.0%	-	-	-	-
Other	(17)	1.7%	-	.6%	91	7.6%	1 139	90.0%	1 264	.2%	-	-	-	-
Total By Customer Group	**249**	**-**	**13 385**	**2.4%**	**14 599**	**2.6%**	**537 257**	**95.0%**	**565 440**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	44	.3%	92	.6%	-	-	14 091	99.0%	14 227	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**44**	**.3%**	**92**	**.6%**	**-**	**-**	**14 091**	**99.0%**	**14 227**	**100.0%**

Contact Details

Municipal Manager	Mr S/N Kuwane	035-538 5100
Financial Manager	Mrs PeZ Ivuthela	035-538 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**256 324**	**261 281**	**79 133**	**31.0%**	**61 498**	**24.0%**	**55 318**	**21.2%**	**48 951**	**18.7%**	**244 893**	**93.7%**	**43 924**	**94.5%**	**11.4%**
Property rates	58 866	62 206	22 255	43.9%	11 787	23.0%	11 803	18.9%	11 751	18.8%	57 596	92.6%	10 786	95.3%	9.0%
Property rates - penalties and collection charges	4 906	5 603	1 438	30.7%	1 960	28.0%	1 529	39.0%	1 460	24.0%	6 418	108.6%	1 446	99.2%	1%
Service charges - electricity revenue	109 168	112 078	27 936	25.9%	25 832	23.7%	23 397	20.9%	26 269	23.3%	103 434	91.9%	23 684	101.8%	10.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	17 208	18 008	4 380	25.4%	4 326	25.1%	4 227	23.4%	4 447	24.6%	17 480	94.2%	4 638	100.5%	-10.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 161	1 157	382	32.9%	502	43.6%	357	30.9%	330	28.5%	1 571	133.1%	495	99.4%	-167%
Interest earned - external investments	1 668	3 650	1 201	61.6%	527	27.1%	1 008	34.7%	1 186	39.3%	3 884	130.6%	686	115.7%	73.0%
Interest earned - outstanding debtors	3	3	-	-	-	-	2	73.7%	1	12.7%	3	86.4%	2	10 913.4%	-91.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 199	1 360	239	20.1%	312	26.0%	211	15.4%	282	19.2%	1 033	75.1%	388	169.7%	-32.2%
Licences and permits	4 475	4 781	728	16.3%	1 332	29.8%	1 122	23.5%	1 099	23.0%	4 280	89.6%	1 032	106.5%	6.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	48 404	48 404	20 370	42.1%	14 648	30.3%	11 274	23.3%	1 694	3.5%	48 186	99.6%	1 217	76.8%	53.6%
Other own revenue	1 825	3 688	234	12.8%	262	14.3%	180	9.8%	330	8.9%	924	25.1%	224	101.5%	-26.5%
Gains on disposal of PPE	7 103	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**256 315**	**259 554**	**55 441**	**21.5%**	**52 597**	**20.4%**	**56 336**	**21.7%**	**57 857**	**22.3%**	**222 231**	**85.6%**	**45 816**	**83.3%**	**26.3%**
Employee related costs	94 988	93 280	19 192	20.2%	19 854	20.9%	20 389	21.9%	20 115	21.6%	79 547	85.3%	17 735	99.5%	13.5%
Remuneration of councillors	3 356	3 356	841	25.1%	843	25.1%	687	19.1%	660	19.6%	3 031	90.3%	564	97.1%	17.3%
Debt impairment	8 707	7 207	1 803	20.7%	1 803	20.7%	1 803	25.0%	800	11.1%	6 212	86.2%	1 393	56.5%	-58.6%
Depreciation and asset impairment	10 964	9 713	-	-	-	-	3 128	32.2%	121	1.2%	3 249	33.4%	-	-	(1000.0%)
Finance charges	700	700	438	62.6%	-	-	386	55.1%	-	-	824	108.1%	-	104.6%	-
Bulk purchases	80 347	80 347	18 067	22.4%	14 675	17.2%	15 290	17.9%	16 789	19.7%	64 824	77.2%	13 170	84.3%	27.5%
Other Materials	422	930	122	27.2%	119	26.2%	60	14.5%	246	45.1%	370	103.6%	118	84.8%	110.6%
Contracted services	10 491	16 629	2 736	17.5%	5 342	34.2%	4 576	23.4%	5 699	31.4%	18 354	98.1%	5 598	97.3%	82.2%
Transfers and grants	3 964	3 964	741	18.7%	894	22.6%	1 118	28.2%	860	21.7%	3 613	91.2%	349	99.2%	133.6%
Other expenditure	34 164	38 429	10 481	30.7%	8 967	26.2%	9 067	24.8%	12 177	33.4%	40 692	111.6%	6 084	100.3%	41.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 987)**	**1 727**	**23 693**		**8 900**		**(1 011)**		**(8 906)**		**22 662**		**(1 892)**		
Transfers recognised - capital	34 841	37 841	1 668	4.8%	4 320	12.4%	2 578	6.8%	13 128	40.0%	23 693	62.6%	7 284	100.5%	167.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 854**	**39 568**	**25 362**		**13 217**		**1 552**		**6 224**		**46 355**		**5 392**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**26 854**	**39 568**	**25 362**		**13 217**		**1 552**		**6 224**		**46 355**		**5 392**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 854**	**39 568**	**25 362**		**13 217**		**1 552**		**6 224**		**46 355**		**5 392**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 854**	**39 568**	**25 362**		**13 217**		**1 552**		**6 224**		**46 355**		**5 392**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**45 846**	**49 770**	**3 589**	**7.9%**	**3 342**	**7.3%**	**4 667**	**9.4%**	**19 246**	**39.5%**	**30 794**	**63.1%**	**12 237**	**69.2%**	**57.3%**
National Government	24 841	34 841	3 352	13.5%	2 643	10.6%	2 650	5.9%	8 833	25.3%	16 675	48.4%	7 284	97.7%	21.2%
Provincial Government	10 000	3 000	-	-	-	-	500	17.3%	4 268	210.9%	6 918	227.3%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	3 089	25.4%	(100.0%)
Transfers recognised - capital	**34 841**	**37 841**	**3 352**	**9.6%**	**2 643**	**7.6%**	**3 150**	**6.8%**	**13 128**	**40.0%**	**23 693**	**62.6%**	**10 373**	**64.9%**	**45.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 053	10 929	247	2.2%	700	6.4%	2 037	18.6%	4 117	37.7%	7 101	65.0%	1 864	81.9%	120.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**45 846**	**49 770**	**3 589**	**7.9%**	**3 342**	**7.3%**	**4 667**	**9.4%**	**19 246**	**39.5%**	**30 794**	**63.1%**	**12 237**	**69.2%**	**57.3%**
Governance and Administration	**1 437**	**1 444**	**97**	**7%**	**-**	**-**	**141**	**11.6%**	**605**	**41.7%**	**844**	**68.1%**	**67**	**16.4%**	**1 481.1%**
Executive & Council	882	882	-	-	-	-	-	-	143	21.7%	143	21.7%	-	-	(100.0%)
Budget & Treasury Office	376	382	97	4.6%	-	-	22	10.9%	380	151.1%	424	127.6%	67	58.8%	2 094.7%
Corporate Services	1 163	478	-	-	-	-	308	64.4%	80	19.8%	387	93.2%	-	-	(100.0%)
Community and Public Safety	**17 921**	**17 747**	**188**	**1.0%**	**608**	**3.7%**	**765**	**4.1%**	**9 041**	**93.9%**	**10 570**	**69.9%**	**365**	**74.4%**	**1 103.3%**
Community & Social Services	4 775	16 867	188	3.9%	634	13.2%	616	3.7%	9 935	334%	10 443	61.9%	-	100.0%	(100.0%)
Sport And Recreation	12 465	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	627	466	-	-	26	4.2%	90	19.2%	8	1.7%	121	26.4%	286	59.7%	(97.1%)
Housing	140	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 295**	**14 960**	**3 043**	**24.8%**	**2 802**	**22.8%**	**1 791**	**12.0%**	**6 016**	**40.2%**	**13 650**	**91.2%**	**8 710**	**62.4%**	**(31.0%)**
Planning and Development	500	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 975	11 960	3 043	25.4%	2 802	23.4%	1 791	15.0%	6 016	50.3%	13 650	114.1%	8 710	62.4%	(31.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 148**	**15 613**	**351**	**2.7%**	**(120)**	**(.9%)**	**1 765**	**11.8%**	**3 617**	**24.1%**	**5 614**	**37.4%**	**3 231**	**34.4%**	**11.9%**
Electricity	11 648	13 450	351	3.0%	(120)	(1.0%)	966	7.2%	2 967	21.8%	4 164	30.7%	3 231	39.6%	16.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 500	1 516	-	-	-	-	800	52.7%	670	44.1%	1 470	96.9%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**257 298**	**277 365**	**85 813**	**33.4%**	**66 129**	**25.7%**	**61 471**	**22.2%**	**49 646**	**17.9%**	**263 059**	**94.8%**	**47 551**	**121.2%**	**4.4%**
Property rates, penalties and collection charges	51 435	69 923	22 061	42.9%	12 017	23.4%	11 902	19.5%	11 745	19.3%	57 726	94.8%	13 822	111.3%	(14.9%)
Service charges	152 598	117 220	39 638	26.3%	37 527	24.6%	29 151	31.3%	27 662	23.8%	119 169	94.8%	30 644	115.8%	(7.3%)
Other revenue	4 124	9 934	1 504	15.1%	1 638	22.5%	2 043	23.5%	1 562	19.8%	7 241	76.4%	1 686	71.3%	(2.3%)
Government - operating	46 404	49 404	20 378	42.1%	14 648	22.2%	11 274	23.2%	1 684	3.9%	48 984	99.6%	1 028	70.2%	64.2%
Government - capital	34 737	31 284	1 232	3.5%	9 197	26.5%	5 100	16.3%	11 183	35.7%	26 712	85.4%	-	0.0%	#DIV/0!
Interest	7 923	7 922	1 330	81.5%	1 101	24.6%	1 992	24.7%	1 160	29.2%	4 583	166.4%	451	53.8%	79.2%
Dividends															
Payments	**(309 888)**	**(313 954)**	**(66 983)**	**41.7%**	**(55 792)**	**26.7%**	**(57 888)**	**27.1%**	**(51 888)**	**24.2%**	**(232 554)**	**110.8%**	**(36 898)**	**126.9%**	**40.7%**
Suppliers and employees	(207 718)	(212 956)	65 794)	41.3%	(54 888)	29.4%	(56 667)	29.6%	(51 000)	24.0%	(248 378)	116.7%	(36 027)	126.8%	39.7%

Finance charges	(766)	(793)	(408)	57.9%	-	-	(356)	53.1%	(660)	-	(954)	108.1%	-	104.4%	-
Transfers and grants	(500)	(500)	(741)	247.1%	(594)	298.0%	(629)	210.3%	(660)	298.0%	(1.037)	1 107.0%	(594)	-	133.0%
Net Cash from/(used) Operating Activities	**48 490**	**63 371**	**(1 170)**	**(2.4%)**	**10 347**	**21.3%**	**3 561**	**5.7%**	**(2 253)**	**(2.8%)**	**10 555**	**16.6%**	**10 655**	**81.9%**	**(121.1%)**
Cash Flow from Investing Activities															
Receipts	**7 125**	**10**	**-**	**-**	**-**	**-**	**-**	**-**	**15 824**	**165 496.4%**	**15 834**	**165 496.4%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	7 125	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	15 824	-	15 824	-	-	-	(100.0%)
Payments	**(45 846)**	**(48 710)**	**(1 917)**	**4.2%**	**(2 342)**	**7.3%**	**(4 657)**	**9.4%**	**(13 568)**	**27.9%**	**(23 434)**	**48.0%**	**(12 227)**	**63.4%**	**10.9%**
Capital assets	(45 846)	(48 710)	(1 917)	4.2%	(2 342)	7.3%	(4 657)	9.4%	(13 568)	27.9%	(23 434)	48.0%	(12 227)	63.4%	10.9%
Net Cash from/(used) Investing Activities	**(38 719)**	**(48 700)**	**(1 917)**	**4.9%**	**(2 342)**	**6.6%**	**(4 657)**	**9.4%**	**2 256**	**(4.8%)**	**(7 600)**	**15.6%**	**(12 227)**	**63.4%**	**(118.4%)**
Cash Flow from Financing Activities															
Receipts	**91**	**91**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**52.2%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	91	91	-	-	-	-	-	-	-	-	-	-	-	52.2%	-
Payments	**(954)**	**(1 914)**	**(1 456)**	**1 621.4%**	**-**	**-**	**(1 015)**	**113.0%**	**-**	**-**	**(2 784)**	**310.1%**	**-**	**81.9%**	**-**
Repayment of borrowing	(954)	(1 914)	(1 456)	152.6%	-	-	(1 015)	53.0%	-	-	(2 784)	145.5%	-	81.9%	-
Net Cash from/(used) Financing Activities	**(863)**	**(1 823)**	**(1 556)**	**180.4%**	**-**	**-**	**(1 015)**	**55.6%**	**-**	**-**	**(2 594)**	**142.3%**	**-**	**88.8%**	**-**
Net Increase/(Decrease) in cash held	**8 908**	**12 753**	**(4 645)**	**(52.1%)**	**7 994**	**78.6%**	**(2 061)**	**(16.2%)**	**3**	**-**	**362**	**2.4%**	**(1 583)**	**9.8%**	**(160.2%)**
Cash/cash equivalents at the year begin:	29 427	29 427	-	-	16 649	(10.7%)	2 366	8.0%	299	1.0%	-	-	2 702	9.1%	(82.2%)
Cash/cash equivalents at the year end:	38 335	42 219	(4 645)	(12.0%)	2 366	6.1%	299	.7%	302	.7%	362	.7%	1 173	4.8%	(74.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 723	89.4%	62	1.3%	8	.2%	360	8.9%	4 152	5.8%	118	2.0%	-	-
Receivables from Non-exchange Transactions - Royal	2 603	10.4%	746	3.0%	528	2.1%	21 107	84.5%	24 984	35.4%	1 765	7.1%	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	1 837	7.7%	417	3.1%	266	2.0%	11 176	87.3%	13 697	19.1%	1 943	14.5%	-	-
Receivables from Exchange Transactions - Property R	34	9.2%	16	4.3%	16	4.1%	319	82.5%	385	.5%	22	5.8%	-	-
Interest on Arrear Debtor Accounts	361	1.4%	339	1.4%	347	1.4%	24 011	95.7%	25 058	35.5%	2 461	9.8%	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	546	14.1%	43	1.1%	1	-	2 991	84.2%	3 472	3.5%	74	2.1%	-	-
Total By Income Source	**8 105**	**11.5%**	**1 643**	**2.3%**	**1 166**	**1.7%**	**59 659**	**84.5%**	**79 573**	**100.0%**	**6 383**	**8.0%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	633	20.2%	42	1.3%	11	.3%	2 452	78.2%	3 139	4.4%	-	-	-	-
Commercial	2 668	49.4%	335	2.6%	127	1.0%	3 866	46.7%	8 146	11.5%	660	13.0%	-	-
Households	4 804	6.7%	1 266	1.8%	1 028	1.4%	53 163	90.1%	67 440	91.9%	5 640	9.2%	-	-
Other	104	11.1%	38	2.0%	36	1.7%	1 552	85.1%	1 827	2.7%	44	3.0%	-	-
Total By Customer Group	**8 105**	**11.5%**	**1 643**	**2.3%**	**1 166**	**1.7%**	**59 659**	**84.5%**	**70 573**	**100.0%**	**6 383**	**9.0%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	6 494	100.0%	-	-	-	-	-	-	6 494	21.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	733	100.0%	-	-	-	-	-	-	733	2.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 566	100.0%	-	-	-	-	-	-	1 566	5.8%
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 349	100.0%	-	-	-	-	-	-	5 349	17.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 041	100.0%	-	-	-	-	-	-	16 041	54.8%
Total	**30 186**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**30 186**	**100.0%**

Contact Details

Municipal Manager	Mr Mgela T.P	034 212 2121
Financial Manager	Mr G Esterhuizen	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**160 338**	**172 678**	**75 298**	**47.0%**	**46 295**	**28.9%**	**40 699**	**23.1%**	**6 289**	**3.6%**	**167 881**	**97.1%**	**27 024**	**88.8%**	**(76.7%)**
Property rates	17 334	20 800	19 471	112.3%	49	-	1 020	4.9%	83	4%	20 570	98.9%	8	105.3%	929.8%
Property rates - penalties and collection charges	341	686	152	43.9%	162	46.9%	212	30.9%	167	24.3%	692	99.6%	115	69.1%	46.3%
Service charges - electricity revenue	15 964	15 964	3 034	19.0%	2 816	17.6%	2 850	17.9%	1 902	11.9%	10 602	66.4%	2 498	59.4%	(23.9%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 347	2 224	502	37.3%	483	34.6%	503	22.6%	269	12.1%	1 758	79.2%	(5 898)	(342.7%)	(105.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	483	-	104	21.4%	99	20.5%	84	-	83	-	331	-	235	141.2%	(182.8%)
Interest earned - external investments	2 900	8 688	2 242	77.3%	2 290	78.9%	2 009	29.2%	2 089	24.3%	8 630	106.2%	1 780	188.9%	17.3%
Interest earned - outstanding debtors	306	710	176	46.2%	166	51.6%	167	24.2%	127	18.4%	613	87.4%	237	265.8%	(46.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	633	130	91.8%	214	85.8%	177	27.9%	116	18.6%	638	100.8%	235	799.7%	(47.7%)
Licences and permits	-	627	152	-	96	-	200	31.9%	122	19.4%	567	90.5%	-	-	(100.0%)
Agency services	-	-	-	-	62	-	-	-	-	-	62	-	-	-	-
Transfers recognised - operational	121 188	121 712	49 820	40.3%	39 724	32.8%	31 944	26.2%	1 162	1.0%	121 651	100.0%	20 638	89.7%	(94.4%)
Other own revenue	164	836	306	286.5%	186	113.0%	503	33.2%	190	22.7%	1 191	138.6%	328	112.7%	(42.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**127 240**	**132 628**	**24 382**	**19.3%**	**29 478**	**23.2%**	**31 945**	**24.1%**	**15 640**	**11.8%**	**101 643**	**76.5%**	**29 223**	**82.9%**	**(46.5%)**
Employee related costs	28 960	28 960	6 614	22.1%	6 763	23.0%	8 661	22.7%	6 460	16.0%	32 898	82.4%	7 648	78.7%	(23.3%)
Remuneration of councillors	16 165	16 165	2 370	13.5%	2 368	13.2%	2 747	27.2%	1 668	16.0%	9 119	90.6%	2 322	66.8%	(28.1%)
Debt impairment	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 000	-	-	-	-	-	5 728	-	782	-	6 510	-	1 866	67.4%	(58.1%)
Finance charges	6	-	129	2 219.8%	(120)	(1 988.2%)	129	-	(133)	-	10	-	129	2 778.7%	(165.2%)
Bulk purchases	19 800	19 800	3 417	26.8%	3 444	18.2%	3 310	17.6%	2 256	12.0%	14 422	76.8%	4 477	101.2%	(49.6%)
Other Materials	827	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 085	7 631	2 416	31.9%	1 307	17.9%	1 071	13.7%	740	9.0%	5 534	71.4%	-	101.2%	(100.0%)
Transfers and grants	3 305	3 502	932	28.2%	2 973	90.1%	850	33.6%	730	29.6%	5 485	218.2%	1 048	261.6%	(45.6%)
Other expenditure	31 870	54 570	4 756	14.9%	10 602	33.2%	9 249	16.9%	3 719	6.8%	28 326	51.9%	11 428	77.9%	(67.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**33 097**	**40 051**	**50 916**		**16 818**		**8 755**		**(9 351)**		**66 238**		**(2 199)**		
Transfers recognised - capital	58 246	64 246	27 482	47.2%	9 262	15.9%	26 969	41.9%	8 782	13.7%	72 162	112.3%	13 999	166.4%	(37.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**91 343**	**104 297**	**78 118**		**26 081**		**34 750**		**(569)**		**138 399**		**10 800**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**91 343**	**104 297**	**78 118**		**26 081**		**34 750**		**(569)**		**138 399**		**10 800**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**91 343**	**104 297**	**78 118**		**26 081**		**34 750**		**(569)**		**138 399**		**10 800**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**91 343**	**104 297**	**78 118**		**26 081**		**34 750**		**(569)**		**138 399**		**10 800**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**115 392**	**141 026**	**30 996**	**26.9%**	**21 881**	**19.0%**	**36 788**	**26.1%**	**14 663**	**10.4%**	**104 337**	**74.0%**	**17 734**	**53.8%**	**(17.3%)**
National Government	50 246	50 246	27 491	54.7%	16 761	33.4%	7 622	15.2%	7 125	14.2%	58 999	117.4%	13 847	84.7%	(48.5%)
Provincial Government	8 000	14 000	-	-	-	-	18 102	129.3%	-	-	18 102	129.3%	-	6.8%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 246**	**64 246**	**27 491**	**47.2%**	**16 761**	**26.0%**	**25 724**	**40.0%**	**7 125**	**11.1%**	**77 101**	**120.0%**	**13 847**	**77.0%**	**(48.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	57 146	76 780	3 504	6.1%	5 120	9.0%	11 064	14.4%	7 538	9.8%	27 236	35.5%	3 887	31.6%	93.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**115 392**	**141 026**	**30 996**	**26.9%**	**21 881**	**19.0%**	**36 788**	**26.1%**	**14 663**	**10.4%**	**104 337**	**74.0%**	**17 734**	**53.8%**	**(17.3%)**
Governance and Administration	**1 525**	**154**	**16 566**	**1 086.9%**	**1 645**	**107.9%**	**10**	**46.4%**	**-**	**-**	**101 861**	**34 407.7%**	**17 734**	**3 761.4%**	**(100.0%)**
Executive & Council	65	65	30 666	46 460.7%	1 721	2 634.7%	-	-	-	-	32 717	50 333.6%	17 734	8 623.9%	(100.0%)
Budget & Treasury Office	220	9	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 240	80	-	-	138	10.7%	58	115.2%	-	-	196	271.4%	-	-	-
Community and Public Safety	**875 548**	**977 548**	**-**	**-**	**7 078**	**0.8%**	**7 644**	**11.3%**	**4 648**	**0.7%**	**99 368**	**11.0%**	**-**	**-**	**(100.0%)**
Community & Social Services	58 663	53 533	-	-	7 039	11.7%	5 724	10.7%	4 517	8.4%	17 279	32.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 004	4 211	-	-	-	-	1 891	43.9%	1 099	25.5%	2 990	69.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**45 173**	**49 726**	**-**	**-**	**7 532**	**16.7%**	**4 870**	**10.0%**	**7 021**	**14.4%**	**19 431**	**39.9%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	1 045	-	-	-	-	-	1 045	-	-	-	-
Road Transport	45 173	49 726	-	-	5 887	13.0%	4 870	10.0%	7 021	14.4%	17 778	35.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 345**	**34 332**	**-**	**-**	**5 471**	**102.8%**	**24 247**	**70.6%**	**2 025**	**5.9%**	**31 743**	**92.5%**	**-**	**-**	**(100.0%)**
Electricity	5 345	34 344	-	-	5 471	102.8%	24 247	70.7%	2 025	5.9%	31 743	92.5%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	35	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**218 510**	**249 462**	**95 059**	**43.5%**	**32 073**	**14.7%**	**59 497**	**23.9%**	**6 101**	**2.5%**	**192 731**	**77.6%**	**26 226**	**129.2%**	**(76.7%)**
Property rates, penalties and collection charges	17 681	39 542	11 094	62.7%	1 892	10.6%	2 142	5.4%	1 424	3.6%	16 539	41.8%	1 725	118.8%	(17.5%)
Service charges	17 311	18 037	3 281	18.8%	2 916	16.2%	3 771	20.7%	1 758	19.9%	9 686	53.4%	2 091	97.8%	(22.2%)
Other revenue	605	2 012	1 042	172.4%	972	160.4%	1 044	22.5%	722	31.9%	3 780	113.7%	1 015	356.3%	(44.8%)
Government - operating	121 168	121 712	53 146	43.9%			39 548	35.1%			92 694	69.8%		139.4%	
Government - capital	52 744	67 159	26 496	50.2%	26 488	41.2%	10 000	19.9%			62 984	99.1%	19 777	100.0%	(100.0%)
Interest	2 004	9 002	2 422	76.4%	2 472	78.0%	2 992	39.9%	2 216	33.7%	9 992	104.8%	2 168	312.3%	1.2%
Dividends															
Payments	**(159 391)**	**(161 468)**	**(77 513)**	**65.0%**	**(25 295)**	**21.2%**	**(20 663)**	**14.6%**	**(16 354)**	**8.6%**	**(147 205)**	**76.4%**	**(33 637)**	**122.4%**	**(48.8%)**
Suppliers and employees	(112 887)	(169 933)	(76 527)	66.3%	(24 508)	21.1%	(22 839)	12.1%	(15 836)	8.4%	(139 708)	74.0%	(31 224)	118.5%	(49.3%)

Finance charges	(4)	(10)	(6)	216.4%	-	-	-	-	-	-	(4)	(97%)	-	7.8%	-
Transfers and grants	(1 300)	(1 039)	(946)	38.7%	(788)	23.8%	(5 142)	203.8%	(627)	21.9%	(1 469)	282.5%	(1 203)	960.3%	(42.2%)
Net Cash from/(used) Operating Activities	**99 209**	**59 971**	**17 546**	**17.7%**	**8 778**	**6.8%**	**31 494**	**53.3%**	**(10 203)**	**(16.1%)**	**45 526**	**79.9%**	**(6 418)**	**148.0%**	**65.6%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(115 392)	(161 026)	(30 626)	26.5%	(14 468)	12.6%	(30 992)	26.2%	(10 034)	12.8%	(100 141)	71.0%	-	-	(100.0%)
Capital assets	(115 392)	(161 026)	(30 626)	26.5%	(14 468)	12.6%	(30 992)	26.2%	(10 034)	12.8%	(100 141)	71.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(115 392)**	**(161 026)**	**(30 626)**	**26.5%**	**(14 468)**	**12.6%**	**(30 992)**	**26.2%**	**(10 034)**	**12.8%**	**(100 141)**	**71.0%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(521)	(542)	(126)	21.0%	-	-	-	-	-	-	(126)	49.4%	-	73.3%	-
Repayment of borrowing	(521)	(542)	(126)	21.0%	-	-	-	-	-	-	(126)	49.4%	-	73.3%	-
Net Cash from/(used) Financing Activities	**(521)**	**(542)**	**(126)**	**21.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**(126)**	**49.4%**	**-**	**73.3%**	**-**
Net Increase/(Decrease) in cash held	**(16 704)**	**(84 297)**	**(13 199)**	**79.0%**	**(7 710)**	**46.2%**	**(3 498)**	**6.3%**	**(20 327)**	**33.6%**	**(54 735)**	**64.9%**	**(6 418)**	**(100.2%)**	**341.5%**
Cash/cash equivalents at the year begin:	99 673	251	114 352	(334)%	101 102	(357.7%)	92 350	46.5-fold%	87 660	43.7-fold%	114 352	(34.5)-fold%	152 668	85.3%	(42.5%)
Cash/cash equivalents at the year end:	(83 377)	(84 046)	101 153	(154)%	93 392	(149.8%)	87 660	(94.5)%	59 568	(70.8%)	59 568	(70.8%)	146 020	245.1%	(59.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr M P Gumbi	034 271 4112
Financial Manager	Mr M G Ngcobo	034 271 4125

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**177 664**	**177 664**	**3 163**	**1.8%**	**3 163**	**1.8%**	**3 163**	**1.8%**	**3 163**	**1.8%**	**12 411**	**7.0%**	**3 168**	**46.4%**	**(.2%)**
Property rates	10 351	10 351	3 163	30.6%	3 163	30.6%	3 163	30.6%	3 163	30.6%	12 411	119.9%	3 163	346.3%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	270	270	-	-	-	-	-	-	-	-	-	-	6	13.2%	(100.0%)
Interest earned - external investments	3 272	3 272	-	-	-	-	-	-	-	-	-	-	-	20.1%	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	162 603	162 603	-	-	-	-	-	-	-	-	-	-	-	38.7%	-
Other own revenue	268	268	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**216 102**	**216 102**	**19 510**	**9.0%**	**24 764**	**11.5%**	**10 487**	**8.6%**	**10 377**	**8.5%**	**81 137**	**37.5%**	**14 342**	**38.3%**	**28.1%**
Employee related costs	21 680	21 680	8 196	25.8%	10 198	32.2%	7 603	24.0%	7 714	24.3%	33 691	106.2%	7 388	80.4%	4.4%
Remuneration of councillors	10 264	10 264	1 594	15.5%	1 594	15.5%	1 680	18.3%	1 680	16.4%	6 707	65.3%	1 534	62.9%	10.1%
Debt impairment	1 668	1 668	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 040	23 040	64	.3%	-	-	-	-	-	-	64	.3%	595	23.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 400	13 400	-	-	-	-	-	-	-	-	-	-	198	6.8%	(100.0%)
Transfers and grants	7 400	7 400	2 240	30.3%	3 190	70.0%	1 662	21.1%	1 662	20.2%	10 675	147.0%	-	56.8%	(100.0%)
Other expenditure	130 178	130 178	7 420	5.7%	7 777	6.0%	7 542	5.7%	7 110	5.5%	29 757	22.9%	4 618	26.2%	47.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(39 038)**	**(39 038)**	**(16 407)**		**(21 601)**		**(10 324)**		**(10 276)**		**(68 726)**		**(11 234)**		
Transfers recognised - capital	38 648	38 648	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(390)**	**(390)**	**(16 407)**		**(21 601)**		**(10 324)**		**(10 276)**		**(68 726)**		**(11 234)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(390)**	**(390)**	**(16 407)**		**(21 601)**		**(10 324)**		**(10 276)**		**(68 726)**		**(11 234)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(390)**	**(390)**	**(16 407)**		**(21 601)**		**(10 324)**		**(10 276)**		**(68 726)**		**(11 234)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(390)**	**(390)**	**(16 407)**		**(21 601)**		**(10 324)**		**(10 276)**		**(68 726)**		**(11 234)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**58 048**	**58 048**	**7 523**	**13.0%**	**16 394**	**28.2%**	**235**	**.4%**	**2 817**	**4.9%**	**26 959**	**46.4%**	**7 425**	**90.4%**	**(62.1%)**
National Government	58 048	58 048	7 523	13.0%	16 394	28.2%	235	.4%	2 817	4.9%	26 959	46.4%	7 425	113.1%	(62.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**58 048**	**58 048**	**7 523**	**13.0%**	**16 394**	**28.2%**	**235**	**.4%**	**2 817**	**4.9%**	**26 959**	**46.4%**	**7 425**	**113.1%**	**(62.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**58 048**	**58 048**	**7 523**	**13.0%**	**16 394**	**28.2%**	**235**	**.4%**	**2 817**	**4.9%**	**26 959**	**46.4%**	**7 425**	**90.4%**	**(62.1%)**
Governance and Administration	-	-	-	-	-	-	996	-	-	-	996	-	-	-	-
Executive & Council	-	-	-	-	-	-	235	-	-	-	235	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**38 048**	**38 048**	**7 523**	**19.8%**	**16 394**	**43.1%**	**-**	**-**	**2 817**	**7.4%**	**26 724**	**70.2%**	**7 425**	**113.1%**	**(62.1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	38 048	38 048	7 523	19.8%	16 394	43.1%	-	-	2 817	7.4%	26 724	70.2%	7 425	113.1%	(62.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**20 000**	**20 000**	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**211 149**	**211 149**	**78 537**	**37.2%**	**10 000**	**4.7%**	**18 048**	**8.5%**	**-**	**-**	**106 585**	**50.5%**	**-**	**41.8%**	**-**
Property rates, penalties and collection charges	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	366	366	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	605	605	60 027	37.1%	-	-	-	-	-	-	60 027	37.1%	-	43.3%	-
Government - operating	162 553	162 553	-	-	10 000	28.2%	18 048	47.4%	-	-	46 048	121 079	-	27.9%	-
Government - capital	35 625	35 625	16 508	47.3%	-	-	-	-	-	-	-	-	-	-	-
Interest	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends															
Payments	**(182 591)**	**(182 591)**	**(6 839)**	**3.8%**	**(6 619)**	**3.6%**	**(21 024)**	**11.5%**	**(6 868)**	**3.8%**	**(40 343)**	**22.1%**	**(6 018)**	**39.4%**	**14.0%**
Suppliers and employees	(182 591)	(182 591)	(6 839)	3.7%	(6 619)	3.6%	(21 024)	11.5%	(6 868)	3.7%	(40 343)	21.7%	(6 018)	39.4%	14.0%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(7 400)	(7 400)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**16 139**	**19 139**	**72 698**	**466.4%**	**3 391**	**18.6%**	**(2 970)**	**(15.4%)**	**(6 868)**	**(27.8%)**	**66 243**	**364.8%**	**(6 018)**	**45.9%**	**14.0%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 958)	(51 958)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(51 958)	(51 958)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(51 958)**	**(51 958)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(33 792)**	**(33 792)**	**72 698**	**(215.1%)**	**3 391**	**(10.0%)**	**(2 970)**	**8.8%**	**(6 868)**	**20.3%**	**66 243**	**(196.0%)**	**(6 018)**	**78.7%**	**14.0%**
Cash/cash equivalents at the year begin:	83 155	83 155	76 032	91.4%	149 730	179.9%	152 111	182.9%	149 130	179.3%	76 032	91.4%	155 648	96.4%	43.8%
Cash/cash equivalents at the year end:	49 363	49 363	148 730	301.3%	152 111	308.1%	149 130	302.1%	142 275	288.2%	142 275	288.2%	97 945	99.4%	43.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	663	5.4%	678	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	3	2%	2	3%	2	3%	314	98.4%	319	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Total By Income Source	**954**	**5.5%**	**672**	**3.9%**	**514**	**3.0%**	**15 191**	**87.7%**	**17 331**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	668	5.4%	676	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-	-
Commercial	3	2%	2	3%	2	3%	314	98.4%	319	1.8%	-	-	-	-
Households	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**954**	**5.5%**	**672**	**3.9%**	**514**	**3.0%**	**15 191**	**87.7%**	**17 331**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	335	100.0%	-	-	-	-	-	-	335	51.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	313	100.0%	-	-	-	-	-	-	313	49.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**638**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**638**	**100.0%**

Contact Details

Municipal Manager	F S Gihwa	033-4931010
Financial Manager	J S Ramaglobe	033-4931010

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**204 843**	**309 624**	**80 630**	**39.4%**	**78 468**	**38.3%**	**69 036**	**22.8%**	**80 017**	**25.8%**	**307 152**	**99.2%**	**63 962**	**144.3%**	**25.1%**
Property rates	30 291	30 321	7 998	26.9%	1 782	5.9%	7 787	25.7%	8 987	29.6%	26 553	84.2%	6 918	103.8%	18.2%
Property rates - penalties and collection charges	1 209	1 209	558	46.1%	284	23.7%	694	58.2%	100	7.7%	1 632	118.6%	446	143.4%	-68.4%
Service charges - electricity revenue	62 088	62 404	30 215	48.3%	14 957	23.8%	2 104	3.4%	27 177	43.5%	74 453	119.2%	13 116	98.8%	107.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 648	6 648	1 846	27.8%	639	9.6%	1 688	25.4%	1 922	28.9%	6 096	91.7%	1 712	98.4%	12.2%
Service charges - other	1 455	-	5	0%	-	-	-	-	-	-	5	-	142	71.5%	(100.0%)
Rental of facilities and equipment	3 324	2 738	1 648	49.7%	47	1.5%	1 272	46.4%	202	7.4%	2 168	115.7%	1 407	155.4%	(85.7%)
Interest earned - external investments	3 169	1 669	488	15.4%	167	5.4%	740	49.6%	788	47.2%	2 184	140.6%	2 424	1 055.5%	(73.0%)
Interest earned - outstanding debtors	191	-	-	-	-	-	219	-	678	-	897	-	165	265.2%	311.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	425	230	24	5.6%	17	4.0%	182	79.2%	44	19.2%	267	116.1%	91	53.2%	(12.9%)
Licences and permits	2 178	2 152	555	25.5%	132	6.1%	327	15.2%	402	18.7%	1 365	63.4%	453	88.1%	(11.4%)
Agency services	1 165	1 165	-	-	-	-	-	-	-	-	-	-	324	87.1%	(100.0%)
Transfers recognised - operational	91 822	179 006	34 865	49.3%	60 316	66.2%	32 583	29.2%	39 724	29.9%	166 488	104.6%	30 016	168.8%	8%
Other own revenue	847	21 756	939	70.1%	125	14.7%	437	2.0%	3 969	18.2%	5 740	23.6%	25	68.8%	17 408.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**207 773**	**337 805**	**56 126**	**27.0%**	**44 655**	**21.5%**	**77 439**	**22.9%**	**106 835**	**31.6%**	**285 054**	**84.4%**	**74 185**	**168.7%**	**44.0%**
Employee related costs	83 011	73 133	18 238	22.0%	21 991	26.5%	20 609	28.2%	18 344	25.0%	79 462	108.7%	13 984	87.6%	31.2%
Remuneration of councillors	8 484	9 267	2 001	23.6%	1 757	20.7%	870	9.4%	3 687	39.8%	8 315	89.7%	1 215	77.9%	199.2%
Debt impairment	2 700	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 804	21 338	-	-	-	-	14 974	70.2%	-	-	14 974	70.2%	-	-	-
Finance charges	1 364	1 364	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	46 606	46 606	5 527	11.9%	2 475	5.7%	18 944	49.4%	14 159	30.1%	41 233	88.1%	7 448	76.9%	89.2%
Other Materials	243	243	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	16 618	12 710	2 088	15.8%	2 136	12.9%	7 102	55.9%	1 680	13.2%	12 456	155.7%	3 077	80.2%	(45.9%)
Transfers and grants	2 405	88 662	19 467	808.6%	9 282	386.0%	3 971	4.5%	53 311	54.6%	82 971	93.2%	432	168.5%	11 546.1%
Other expenditure	21 551	81 110	8 302	38.5%	6 814	32.0%	10 648	13.1%	15 744	22.1%	44 507	50.6%	48 008	202.3%	(67.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 930)**	**(28 181)**	**24 505**		**33 814**		**(8 403)**		**(26 818)**		**22 097**		**(10 223)**		
Transfers recognised - capital	69 578	29 078	-	-	8 791	12.6%	2 068	15.4%	-	-	11 860	40.1%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**66 648**	**1 389**	**24 505**		**42 605**		**(6 334)**		**(26 818)**		**33 957**		**(10 223)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**66 648**	**1 389**	**24 505**		**42 605**		**(6 334)**		**(26 818)**		**33 957**		**(10 223)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**66 648**	**1 389**	**24 505**		**42 605**		**(6 334)**		**(26 818)**		**33 957**		**(10 223)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**66 648**	**1 389**	**24 505**		**42 605**		**(6 334)**		**(26 818)**		**33 957**		**(10 223)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**105 731**	**84 543**	**24 617**	**23.3%**	**17 428**	**16.5%**	**9 041**	**11.6%**	**10 809**	**22.2%**	**70 896**	**83.8%**	**10 123**	**65.9%**	**3.8%**
National Government	51 578	49 503	2 729	5.3%	4 094	7.9%	9 465	19.2%	12 373	25.0%	28 671	57.9%	14 921	120.8%	(17.1%)
Provincial Government	18 000	5 000	338	1.9%	8 428	46.8%	-	-	-	-	8 765	175.3%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**69 578**	**54 503**	**3 067**	**4.4%**	**12 510**	**18.0%**	**9 465**	**17.4%**	**12 373**	**22.7%**	**37 435**	**68.7%**	**14 921**	**86.1%**	**(17.1%)**
Borrowing	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 153	10 823	21 551	349.9%	4 918	79.9%	268	2.5%	6 436	45.7%	33 251	210.2%	3 201	19.0%	101.0%
Public contributions and donations	-	14 218	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**105 731**	**84 543**	**24 617**	**23.3%**	**17 428**	**16.5%**	**9 041**	**11.6%**	**10 809**	**22.2%**	**70 896**	**83.8%**	**10 123**	**65.9%**	**3.8%**
Governance and Administration	**74 858**	**4 768**	**16**	**0%**	**-**	**-**	**758**	**6.4%**	**4 470**	**454.9%**	**5 184**	**414.1%**	**4 415**	**161.7%**	**(77.7%)**
Executive & Council	26 153	260	-	-	-	-	22	8.2%	1 090	2632.2%	1 114	371.4%	735	169.6%	51.4%
Budget & Treasury Office	500	500	39	12.8%	-	-	2	7%	121	62.7%	177	59.0%	-	57.3%	(100.0%)
Corporate Services	648	410	-	-	-	-	51	8.4%	249	40.8%	300	49.2%	4 680	21 491.2%	(94.7%)
Community and Public Safety	**10 778**	**4 167**	**1 585**	**14.7%**	**1 414**	**13.1%**	**-**	**-**	**92**	**7%**	**3 434**	**81.9%**	**1 043**	**41.9%**	**(68.4%)**
Community & Social Services	10 778	4 027	1 569	14.5%	1 414	13.1%	-	-	20	7%	3 434	84.6%	1 043	33.8%	(98.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	55	-	(100.0%)
Public Safety	-	100	-	-	-	-	-	-	-	-	-	-	198	72.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**47 255**	**43 846**	**17 431**	**36.9%**	**12 514**	**26.5%**	**9 483**	**21.6%**	**12 548**	**28.6%**	**51 975**	**118.5%**	**1 568**	**36.3%**	**700.1%**
Planning and Development	10 122	5 122	350	3.5%	-	-	4	7%	354	6.9%	354	6.9%	-	-	(100.0%)
Road Transport	37 131	38 724	17 081	46.0%	12 514	33.7%	9 480	24.5%	12 548	32.4%	51 621	133.3%	1 568	48.8%	699.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 618**	**35 332**	**5 159**	**19.4%**	**3 508**	**13.2%**	**279**	**.8%**	**4 759**	**13.5%**	**13 696**	**38.8%**	**9 251**	**74.1%**	**(48.6%)**
Electricity	26 618	27 932	5 159	19.4%	-	-	4	-	4 754	17.0%	9 918	35.4%	2 858	62.2%	66.3%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	7 399	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	3 508	-	274	-	16	-	3 778	-	6 393	117.75	(99.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**251 764**	**252 033**	**69 736**	**27.7%**	**77 498**	**30.7%**	**55 491**	**22.0%**	**60 757**	**24.1%**	**263 391**	**104.5%**	**58 199**	**98.5%**	**4.4%**
Property rates, penalties and collection charges	25 490	25 760	6 735	26.4%	8 020	31.5%	5 273	20.5%	4 856	18.9%	24 884	96.6%	6 320	88.6%	(23.2%)
Service charges	59 913	59 913	19 260	32.2%	17 661	29.5%	17 554	29.3%	15 316	25.6%	79 666	119.6%	13 148	107.8%	16.5%
Other revenue	7 348	6 558	1 368	21.6%	664	10.5%	1 043	21.2%	502	14.6%	4 284	67.7%	3 024	66.2%	(14.7%)
Government - operating	87 694	87 694	36 558	42.0%	40 358	46.2%	21 215	24.5%	39 564	44.8%	137 224	157.7%	35 523	164.2%	7.0%
Government - capital	62 064	62 064	5 000	8.1%	10 685	17.2%	8 406	13.5%			24 091	38.8%			
Interest	9 251	9 551	745	22.8%	905	14.1%	636	13.2%	602	18.2%	3 348	88.2%	1 183	364.7%	(47.4%)
Dividends															
Payments	**(188 638)**	**(178 238**	**(39 753)**	**22.0%**	**(40 788)**	**25.2%**	**(48 471)**	**27.2%**	**(45 638)**	**25.2%**	**(179 623)**	**100.4%**	**(76 745)**	**139.7%**	**(41.3%)**
Suppliers and employees	(149 887)	(151 233)	(39 584)	26.4%	(40 788)	27.2%	(48 037)	31.8%	(44 348)	29.3%	(173 758)	114.9%	(76 292)	133.8%	(41.9%)

Finance charges	(1 364)	-	(1)	0%	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(29 413)	(27 010)	(189)	0%	-	-	(1 424)	5%	(683)	3%	(3 084)	12%	(453)	168.2%	-50.7%
Net Cash from/(used) Operating Activities	**71 126**	**73 793**	**20 983**	**42.2%**	**31 639**	**44.5%**	**7 020**	**9.5%**	**13 726**	**21.3%**	**84 368**	**114.3%**	**(16 545)**	**4.2%**	**(184.8%)**
Cash Flow from Investing Activities															
Receipts	-	**500**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(84 595)**	**(84 593)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(84 595)	(84 593)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(84 595)**	**(84 093)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	**15 288**	**30 603**	-	-	-	-	-	-	-	-	-	-	**4**	**40.1%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 000	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	288	603	-	-	-	-	-	-	-	-	-	-	4	40.1%	(100.0%)
Payments	**(1 000)**	**(1 000)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**12 288**	**27 602**	-	-	-	-	-	-	-	-	-	-	**4**	**40.1%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(1 258)**	**16 710**	**20 983**	**(2 381.5%)**	**31 639**	**(2 513.8%)**	**7 020**	**42.0%**	**13 726**	**94.1%**	**84 368**	**504.9%**	**(16 542)**	**(18.4%)**	**(184.8%)**
Cash/cash equivalents at the year begin:	48 059	48 000	-	-	29 965	62.4%	61 622	128.4%	68 640	143.0%	-	-	34 766	-	230.2%
Cash/cash equivalents at the year end:	**46 781**	**64 710**	**20 983**	**44.1%**	**61 603**	**131.6%**	**68 640**	**106.1%**	**84 368**	**130.4%**	**84 368**	**130.4%**	**2 244**	**4.1%**	**3 439.9%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	4 694	35.0%	1 615	12.3%	950	7.2%	5 889	45.0%	13 160	29.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 694	6.4%	630	3.4%	340	1.8%	21 191	88.8%	24 560	54.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	670	12.6%	380	7.1%	330	6.0%	3 978	74.3%	5 356	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	41	9.4%	41	9.3%	40	9.0%	320	72.4%	442	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	110	100.0%	110	2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	145	11.2%	1 350	130.4%	81	8.0%	(628)	(48.2%)	1 003	2.4%	-	-	-	-
Total By Income Source	**7 516**	**16.9%**	**4 218**	**9.5%**	**1 742**	**3.9%**	**31 059**	**69.7%**	**44 533**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	864	23.5%	466	17.9%	(288)	(162.9%)	1 972	69.7%	2 822	6.4%	-	-	-	-
Commercial	655	9.2%	1 227	17.4%	127	2.4%	6 132	502.8%	8 766	13.9%	-	-	-	-
Households	3 938	14.2%	1 180	4.6%	1 161	4.4%	16 532	77.1%	24 811	47.4%	-	-	-	-
Other	2 077	34.2%	1 158	34.5%	982	42.5%	6 693	45.3%	14 807	33.3%	-	-	-	-
Total By Customer Group	**7 516**	**16.9%**	**4 218**	**9.5%**	**1 742**	**3.9%**	**31 059**	**69.7%**	**44 533**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	187	20.6%	(6)	(.6%)	344	37.9%	383	42.1%	908	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**187**	**20.6%**	**(6)**	**(.6%)**	**344**	**37.9%**	**383**	**42.1%**	**908**	**100.0%**

Contact Details

Municipal Manager	Mr B.A.Xulu	033-413 9139
Financial Manager	Mr M.Sosenba	033-413 9145

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**310 683**	**388 847**	**128 035**	**41.2%**	**122 172**	**39.3%**	**121 259**	**31.2%**	**35 415**	**9.1%**	**406 872**	**104.6%**	**27 147**	**106.6%**	**30.5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	43 430	39 300	6 612	15.2%	11 644	26.8%	8 529	21.7%	7 319	18.6%	34 101	86.8%	9 012	104.4%	(23.1%)
Service charges - sanitation revenue	11 603	10 239	1 826	15.7%	2 547	22.3%	2 217	21.7%	2 016	19.7%	8 607	84.1%	3 480	101.5%	(138.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	346	430	156	30.8%	197	56.9%	80	14.0%	80	14.1%	413	78.1%	62	82.4%	34.8%
Interest earned - external investments	4 766	6 004	1 062	22.1%	2 215	46.2%	2 361	36.0%	2 067	31.5%	7 705	117.6%	1 812	152.8%	14.1%
Interest earned - outstanding debtors	3 896	10 206	4 671	118.9%	4 947	127.0%	5 114	29.6%	5 219	27.2%	19 952	103.6%	4 487	106.2%	16.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	246 498	312 460	113 660	46.1%	100 468	40.8%	102 910	32.9%	19 660	6.3%	336 762	107.8%	9 264	106.0%	101.8%
Other own revenue	390	441	66	22.7%	194	53.1%	36	7.8%	16	3.5%	311	68.8%	4 016	(13.8%)	(103.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**485 027**	**453 223**	**62 795**	**13.3%**	**150 026**	**37.0%**	**90 013**	**19.9%**	**114 177**	**25.2%**	**417 012**	**92.0%**	**64 712**	**75.7%**	**76.4%**
Employee related costs	120 993	107 678	23 947	19.9%	28 322	23.5%	24 662	23.2%	24 699	22.9%	101 631	94.7%	21 311	84.9%	15.7%
Remuneration of councillors	4 932	4 308	1 314	32.7%	885	22.0%	1 089	25.1%	964	22.4%	4 346	99.6%	1 330	107.1%	(23.9%)
Debt impairment	33 127	33 127	-	-	-	-	-	-	40 899	123.2%	40 899	123.2%	-	-	(100.0%)
Depreciation and asset impairment	61 337	64 708	-	-	27 379	44.7%	1 264	2.0%	780	1.4%	29 423	53.7%	2 744	53.4%	(71.6%)
Finance charges	1 600	5 161	2 158	215.1%	20	2.0%	307	5.9%	184	3.6%	2 669	51.6%	282	66.4%	(37.1%)
Bulk purchases	16 107	11 627	1 559	9.2%	3 620	22.4%	2 877	24.8%	2 914	25.0%	10 970	89.2%	6 586	88.2%	(55.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	66 696	62 074	10 156	15.3%	37 122	55.7%	7 737	8.4%	19 642	21.2%	74 737	81.2%	21 025	132.2%	(6.6%)
Transfers and grants	423	42	42	10.0%	453	(10.1%)	-	-	-	-	95	-	-	-	-
Other expenditure	101 190	144 430	24 140	23.7%	32 423	31.7%	51 778	35.8%	24 222	16.8%	152 917	105.8%	11 021	70.1%	119.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(94 344)**	**(64 377)**	**65 239**		**(27 854)**		**31 247**		**(78 762)**		**(10 140)**		**(37 565)**		
Transfers recognised - capital	419 159	421 509	103 344	24.7%	130 488	33.6%	72 639	17.5%	64 556	15.2%	377 228	89.5%	73 686	66.5%	(12.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	5 716	10 036	5 508	96.3%	376	6.6%	628	3.3%	391	1.9%	6 903	41.8%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**330 511**	**373 168**	**174 084**		**103 211**		**105 462**		**(13 905)**		**373 791**		**35 930**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**330 511**	**373 168**	**174 084**		**103 211**		**105 462**		**(13 905)**		**373 791**		**35 930**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**330 511**	**373 168**	**174 084**		**103 211**		**105 462**		**(13 905)**		**373 791**		**35 930**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**330 511**	**373 168**	**174 084**		**103 211**		**105 462**		**(13 905)**		**373 791**		**35 930**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**424 675**	**460 841**	**108 844**	**25.6%**	**136 665**	**32.0%**	**73 793**	**16.7%**	**65 229**	**14.8%**	**383 931**	**87.1%**	**81 743**	**68.7%**	**(20.2%)**
National Government	419 159	416 509	103 344	24.7%	132 331	31.6%	68 564	16.5%	64 413	15.5%	368 633	88.6%	78 338	81.2%	(17.7%)
Provincial Government	-	5 000	-	-	3 138	-	1 779	35.6%	82	1.7%	5 000	100.0%	185	-	(55.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**419 159**	**421 509**	**103 344**	**24.7%**	**135 469**	**32.4%**	**70 343**	**16.7%**	**64 556**	**15.2%**	**373 633**	**88.7%**	**78 524**	**81.7%**	**(17.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 716	19 332	5 500	96.2%	376	6.6%	27	1%	673	3.2%	6 576	34.0%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	3 423	-	-	-	3 423	-	3 218	-	(100.0%)
Capital Expenditure Standard Classification	**424 675**	**460 841**	**108 844**	**25.6%**	**136 665**	**32.0%**	**73 793**	**16.7%**	**65 229**	**14.8%**	**383 931**	**87.1%**	**81 743**	**68.7%**	**(20.2%)**
Governance and Administration	**9 808**	**9 808**	**9 588**	**98.7%**	**376**	**3.7%**	**443**	**9.4%**	**436**	**9.1%**	**6 494**	**108.9%**	**1 926**	**49.1%**	**(66.9%)**
Executive & Council	-	6	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	42	-	-	-	-	-	-	2	4.8%	2	4.8%	-	-	(100.0%)
Corporate Services	9 808	9 808	9 588	98.2%	376	3.7%	152	2.6%	435	7.1%	6 451	108.3%	2 218	1 344.8%	(66.8%)
Community and Public Safety	**60**	**8 760**	**-**	**-**	**1 178**	**1 230.9%**	**1 870**	**61.3%**	**81**	**1.9%**	**8 760**	**100.0%**	**185**	**1 169.9%**	**(56.0%)**
Community & Social Services	60	8 296	-	-	3 138	5 230.0%	3 870	61.2%	83	1.0%	8 296	100.0%	185	3 569.8%	(55.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16**	**16**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	16	16	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**415 188**	**426 549**	**103 344**	**24.7%**	**132 531**	**31.6%**	**69 564**	**16.1%**	**64 720**	**15.2%**	**369 180**	**86.6%**	**79 338**	**67.6%**	**(17.4%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	314 675	330 290	103 344	32.9%	131 464	41.8%	69 508	20.0%	64 473	19.5%	366 219	110.8%	79 338	81.7%	(17.7%)
Waste Water Management	100 124	96 259	-	-	1 067	1.0%	2 624	2.7%	247	2%	2 882	4.1%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**707 887**	**771 619**	**324 935**	**45.9%**	**255 981**	**36.0%**	**192 702**	**25.0%**	**35 166**	**4.6%**	**807 894**	**104.7%**	**40 045**	**97.1%**	**(12.2%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	32 853	27 578	6 910	16.3%	6 419	19.5%	5 606	19.2%	5 146	18.7%	24 611	89.8%	6 884	116.8%	(24.0%)
Other revenue	825	1 348	182	26.3%	369	59.8%	120	8.9%	102	7.5%	773	54.6%	1 224	127.3%	(23.2%)
Government - operating	246 458	312 460	112 967	45.8%	105 395	42.8%	128 341	41.1%	14 212	4.5%	261 037	115.8%	30 623	137.3%	33.8%
Government - capital	419 146	412 232	204 468	48.8%	143 798	34.3%	57 637	14.0%	13 907	3.4%	419 810	101.8%	2 022	194.8%	(18.9%)
Interest	7 605	9 602	1 408	18.5%	1 000	22.1%	2 798	32.2%	2 800	29.2%	8 046	181.7%	2 427	194.8%	9.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(271 534)**	**(365 459)**	**(149 893)**	**55.2%**	**(170 803)**	**62.9%**	**(21 688)**	**5.9%**	**(54 697)**	**15.0%**	**(397 084)**	**108.7%**	**(61 728)**	**94.8%**	**(11.4%)**
Suppliers and employees	(270 594)	(360 177)	(147 701)	54.7%	(170 723)	63.2%	(21 389)	5.9%	(54 510)	15.1%	(394 323)	109.5%	(61 435)	95.8%	(11.3%)

Finance charges	(1 000)	(5 161)	(2 182)	215.1%	(20)	2.0%	(307)	0.9%	(166)	3.6%	(2 661)	51.6%	(356)	66.4%	(37.1%)
Transfers and grants	(420)	(128)	(40)	30.5%	(60)	14.2%	-	-	-	-	(420)	84.0%	-	-	-
Net Cash from/(used) Operating Activities	**436 384**	**455 183**	**175 042**	**40.1%**	**84 278**	**19.3%**	**171 612**	**42.1%**	**(19 531)**	**(4.8%)**	**410 691**	**101.1%**	**(21 683)**	**99.2%**	**(5.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	16 481	-	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	16 481	-	(100.0%)
Payments	**(434 875)**	**(457 545)**	**(166 681)**	**25.0%**	**(87 394)**	**20.6%**	**(74 352)**	**17.0%**	**(64 662)**	**14.9%**	**(332 749)**	**76.0%**	**(81 373)**	**67.4%**	**(20.1%)**
Capital assets	(434 875)	(457 545)	(166 681)	25.0%	(87 394)	20.6%	(74 352)	17.0%	(64 662)	14.9%	(332 749)	76.0%	(81 373)	67.4%	(20.1%)
Net Cash from/(used) Investing Activities	**(434 875)**	**(457 545)**	**(166 681)**	**25.0%**	**(87 394)**	**20.6%**	**(74 352)**	**17.0%**	**(64 662)**	**14.9%**	**(332 749)**	**76.0%**	**(64 892)**	**46.8%**	**.1%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	**100.0%**	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(75 591)**	**(10 533)**	**(75 792)**	**316.9%**	**-**	**-**	**(2 241)**	**31.3%**	**(2 166)**	**30.5%**	**(80 197)**	**750.8%**	**-**	**97.9%**	**(100.0%)**
Repayment of borrowing	(32 991)	(10 533)	(75 792)	229.8%	-	-	(2 241)	21.2%	(2 166)	20.5%	(80 197)	759.8%	-	97.9%	(100.0%)
Net Cash from/(used) Financing Activities	**(32 591)**	**(10 533)**	**(75 792)**	**216.6%**	**-**	**-**	**(2 241)**	**21.2%**	**(2 166)**	**20.5%**	**(80 197)**	**759.8%**	**-**	**95.8%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(24 582)**	**(41 928)**	**(6 621)**	**27.8%**	**(2 116)**	**12.7%**	**94 468**	**(225.3%)**	**(86 677)**	**206.7%**	**(2 136)**	**5.1%**	**(86 575)**	**(4.9%)**	**.1%**
Cash/cash equivalents at the year begin:	5 205	57 974	11 736	231.2%	4 910	84.6%	1 897	3.1%	56 239	100.1%	11 736	20.2%	84 468	2.8%	(2.2%)
Cash/cash equivalents at the year end:	(19 457)	16 046	4 913	(25.2%)	1 897	(9.2%)	**96 276**	**469.6%**	**9 588**	**39.9%**	**9 599**	**39.6%**	**11 685**	**(8.4%)**	**(192.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 276	1.9%	3 123	1.9%	2 743	1.6%	167 454	94.6%	175 596	60.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	706	1.5%	676	1.4%	627	1.3%	46 214	96.0%	48 163	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 766	2.7%	1 753	2.7%	1 738	2.6%	60 247	92.0%	65 504	22.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**5 747**	**2.0%**	**5 552**	**1.9%**	**5 039**	**1.7%**	**273 915**	**94.4%**	**290 252**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	895	4.5%	1 019	5.0%	891	4.4%	16 600	85.0%	19 221	6.3%	-	-	-	-
Commercial	612	2.8%	582	2.7%	498	1.9%	19 663	92.1%	21 557	7.4%	-	-	-	-
Households	4 241	1.7%	3 950	1.5%	3 650	1.5%	238 649	95.2%	250 422	86.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 747**	**2.0%**	**5 552**	**1.9%**	**5 039**	**1.7%**	**273 915**	**94.4%**	**290 252**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Dass		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 839	99.3%	45	.7%	1	-	0	-	6 885	48.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	7 463	100.0%	7 463	52.0%
Total	**6 839**	**47.7%**	**45**	**.3%**	**1**	**-**	**7 463**	**52.0%**	**14 348**	**100.0%**

Contact Details

Municipal Manager	Dr GMS Mambeta	034 219 1212
Financial Manager	D Bhargwan	034 219 1516

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 580 981**	**1 274 772**	**426 760**	**27.0%**	**398 077**	**25.2%**	**457 398**	**35.9%**	**401 468**	**31.5%**	**1 683 636**	**132.1%**	**389 494**	**99.4%**	**29.7%**
Property rates	240 845	232 135	60 759	25.2%	54 833	22.8%	58 333	25.1%	66 441	28.6%	240 367	103.6%	49 927	95.8%	33.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	649 212	651 708	143 588	22.1%	146 178	22.5%	146 181	21.5%	169 970	26.1%	601 918	92.4%	154 246	92.8%	(12.0%)
Service charges - water revenue	162 809	173 646	38 912	23.9%	38 208	23.5%	48 774	28.3%	33 316	20.5%	161 231	92.8%	33 883	81.4%	(1.8%)
Service charges - sanitation revenue	90 392	90 110	23 723	26.2%	13 534	15.0%	32 841	34.2%	23 638	24.8%	93 737	99.1%	23 922	89.1%	3.4%
Service charges - refuse revenue	79 805	77 964	13 868	17.4%	13 842	17.6%	26 084	39.2%	19 316	24.8%	77 909	99.4%	8 661	72.1%	123.0%
Service charges - other	-	8	-	-	-	-	-	-	-	-	8	-	3	-	(100.0%)
Rental of facilities and equipment	7 126	6 710	1 681	23.6%	1 623	22.8%	1 753	23.4%	1 621	24.1%	6 678	99.6%	1 630	97.4%	(11.7%)
Interest earned - external investments	12 000	9 270	2 666	24.8%	2 844	23.7%	907	9.8%	1 078	11.6%	7 806	84.2%	1 632	57.8%	(33.9%)
Interest earned - outstanding debtors	8 700	8 700	299	3.4%	2 160	24.8%	1 757	20.8%	2 816	31.2%	7 164	123.4%	1 944	99.2%	50.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 151	5 140	1 048	33.7%	1 810	58.2%	1 068	21.2%	898	17.4%	4 824	94.2%	1 171	236.7%	(23.4%)
Licences and permits	13	11	2	12.2%	4	28.0%	1	12.7%	4	33.8%	10	92.7%	3	108.0%	69.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	307 559	134 314	43.7%	116 656	38.0%	138 608	74 704	-	462 002	344.0%	30 053	132.0%	91.6%		
Other own revenue	14 800	17 336	3 482	24.7%	4 870	33.8%	4 422	25.5%	5 448	31.4%	18 464	106.2%	67 829	247.7%	(11.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	25	-	25	-	-	-	(100.0%)
Operating Expenditure	**1 834 698**	**1 694 525**	**469 223**	**25.6%**	**448 421**	**24.4%**	**440 128**	**23.2%**	**836 947**	**44.2%**	**2 194 719**	**115.8%**	**381 016**	**87.1%**	**131.7%**
Employee related costs	462 461	446 807	93 560	21.0%	134 600	30.4%	118 699	26.6%	119 940	26.2%	466 310	104.1%	93 908	88.8%	25.8%
Remuneration of councillors	19 206	19 440	4 476	23.3%	4 614	24.0%	5 004	28.3%	4 844	24.9%	19 437	100.0%	-	71.8%	(100.0%)
Debt impairment	102 308	102 308	-	-	35 514	34.7%	(35 377)	(34.6%)	331 668	324.1%	331 805	324.2%	(169 068)	-	(2 162.1%)
Depreciation and asset impairment	267 562	311 720	103 114	48.7%	8 008	3.4%	66 149	21.2%	67 868	21.8%	245 278	85.2%	41 634	89.2%	63.0%
Finance charges	21 105	53 692	13 902	51.5%	13 441	49.8%	13 204	24.6%	13 093	24.3%	53 652	99.9%	5 413	103.4%	132.6%
Bulk purchases	474 596	457 000	104 729	26.4%	102 416	21.6%	86 908	21.0%	107 824	23.6%	441 868	96.7%	109 580	101.2%	(1.7%)
Other Materials	2 881	2 336	556	17.6%	777	27.0%	680	29.2%	22 266	2 237.0%	24 233	2 321.2%	672	93.5%	3 213.0%
Contracted services	190 503	189 638	39 666	20.8%	52 666	28.0%	6 002	3.7%	(55 697)	110.3%	76 358	40.2%	54 584	98.2%	(187.7%)
Transfers and grants	73 403	68 262	-	-	39 737	54.1%	29 402	29.9%	30 594	44.8%	99 733	132.9%	(0)	-	(29 127 019.2%)
Other expenditure	224 624	244 234	52 198	23.2%	52 708	23.7%	148 653	59.2%	137 336	51.9%	390 892	160.0%	73 092	108.8%	88.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(253 736)**	**(419 753)**	**(42 462)**		**(50 343)**		**17 270**		**(435 147)**		**(510 083)**		**(51 522)**		
Transfers recognised - capital	-	317 931	-	-	-	-	-	-	0	-	0	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(253 736)**	**(101 822)**	**(42 462)**		**(50 343)**		**17 270**		**(435 147)**		**(510 083)**		**(51 522)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(253 736)**	**(101 822)**	**(42 462)**		**(50 343)**		**17 270**		**(435 147)**		**(510 083)**		**(51 522)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(253 736)**	**(101 822)**	**(42 462)**		**(50 343)**		**17 270**		**(435 147)**		**(510 083)**		**(51 522)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(253 736)**	**(101 822)**	**(42 462)**		**(50 343)**		**17 270**		**(435 147)**		**(510 083)**		**(51 522)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**406 599**	**389 560**	**42 469**	**10.8%**	**93 180**	**23.3%**	**85 719**	**22.8%**	**71 988**	**18.3%**	**293 295**	**75.3%**	**166 699**	**84.8%**	**(56.8%)**
National Government	173 894	157 713	6 914	3.9%	32 894	18.8%	53 782	34.1%	37 138	23.5%	130 730	82.8%	46 659	69.6%	(20.4%)
Provincial Government	-	16 069	-	-	-	-	3 157	19.6%	1 424	8.9%	4 580	28.5%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**173 894**	**173 779**	**6 914**	**3.9%**	**32 894**	**18.9%**	**56 943**	**32.8%**	**38 562**	**22.2%**	**135 305**	**77.8%**	**46 659**	**69.6%**	**(17.4%)**
Borrowing	63 338	63 338	23 008	37.3%	30 632	58.3%	8 249	13.0%	2 582	4.0%	69 919	110.4%	112 803	96.3%	(97.8%)
Internally generated funds	163 291	152 440	12 537	7.4%	24 653	15.1%	20 527	13.5%	30 809	20.2%	88 117	57.8%	7 078	55.7%	335.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**406 599**	**389 560**	**42 469**	**10.5%**	**93 180**	**23.3%**	**85 719**	**22.0%**	**71 988**	**18.5%**	**293 295**	**75.3%**	**166 699**	**84.8%**	**(56.8%)**
Governance and Administration	**89 824**	**74 824**	**11 666**	**13.0%**	**16 116**	**18.1%**	**5 178**	**7.0%**	**13 649**	**18.1%**	**46 610**	**62.3%**	**79 565**	**68.7%**	**(82.9%)**
Executive & Council	80 333	69 640	12 577	15.7%	20 705	27.0%	4 744	6.8%	8 389	11.8%	55 055	79.2%	70 614	69.6%	(88.2%)
Budget & Treasury Office	2 500	2 250	250	10.0%	625	31.2%	525	23.7%	2	1%	1 404	64.4%	7 785	90.2%	(99.9%)
Corporate Services	3 624	2 934	-	-	-	-	-	-	3 785	134.5%	3 785	134.5%	594	97.6%	537.5%
Community and Public Safety	**45 101**	**61 567**	**6 736**	**11.0%**	**11 441**	**13.1%**	**4 647**	**8.4%**	**3 566**	**1.4%**	**26 191**	**48.3%**	**17 105**	**61.4%**	**(87.9%)**
Community & Social Services	22 622	28 648	5 217	23.1%	9 960	356%	1 197	4.1%	625	2.2%	16 999	59.4%	16 611	65.2%	(96.1%)
Sport And Recreation	11 405	23 022	919	7.8%	2 734	23.9%	2 922	19.5%	1 140	5.0%	7 716	33.5%	487	57.4%	134.4%
Public Safety	2 866	3 613	746	25.9%	1 433	49.2%	525	15.2%	60	1.7%	2 764	76.5%	1 668	59.7%	(96.4%)
Housing	8 208	6 284	2 853	34.8%	534	6.5%	13	2%	2 840	3.6%	3 441	53.9%	4 338	66.7%	(34.6%)
Health	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**122 699**	**127 362**	**11 249**	**9.2%**	**23 123**	**18.8%**	**36 193**	**28.4%**	**30 583**	**24.0%**	**101 152**	**79.5%**	**22 969**	**67.2%**	**33.2%**
Planning and Development	41 306	21 522	1 680	4.1%	1 687	4.0%	3 913	18.0%	8 712	40.5%	15 992	74.3%	3 617	33.4%	223.9%
Road Transport	81 425	105 749	10 567	13.0%	21 436	26.1%	32 180	31.4%	20 812	19.7%	84 996	81.1%	19 782	77.2%	5.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	170	56.0%	(100.0%)
Trading Services	**149 594**	**126 648**	**8 554**	**5.7%**	**26 685**	**17.4%**	**40 203**	**31.9%**	**27 252**	**21.6%**	**102 694**	**81.0%**	**53 109**	**88.4%**	**(48.7%)**
Electricity	32 600	39 602	4 450	13.7%	6 102	18.8%	9 684	24.5%	4 434	11.2%	24 669	84.6%	26 119	110.3%	(82.9%)
Water	104 394	76 116	3 152	3.0%	19 496	18.1%	27 926	36.7%	21 344	28.1%	62 609	82.7%	26 990	75.3%	(20.9%)
Waste Water Management	11 600	50	1 051	9.0%	487	4.2%	2 594	4888.8%	1 424	2370.9%	5 556	11002.2%	-	-	(100.0%)
Waste Management	-	10 072	-	-	69	-	-	-	49	-	118	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 443 534**	**1 557 294**	**339 363**	**23.5%**	**380 992**	**26.4%**	**571 394**	**36.7%**	**618 851**	**39.7%**	**1 910 599**	**122.7%**	**211 622**	**91.9%**	**192.4%**
Property rates, penalties and collection charges	187 230	196 873	39 062	20.9%	44 705	23.9%	39 873	20.3%	117 036	59.4%	240 676	122.2%	32 873	81.2%	254.9%
Service charges	768 997	833 598	197 667	25.7%	159 910	20.8%	299 446	36.0%	393 403	78.7%	1 161 557	139.3%	149 917	68.3%	261.2%
Other revenue	27 688	28 024	4 438	16.0%	9 391	33.9%	131	.5%	2 697	10.1%	15 657	55.9%	12 827	917.3%	69.2%
Government - operating	357 604	317 910	122 161	34.2%	139 385	39.0%	145 231	45.7%	(29 268)	(9.2%)	397 507	125.0%		101.8%	(100.0%)
Government - capital	87 014	173 141	13 141	15.1%	18 387	21.1%	3 440	2.0%	6 822	3.9%	41 790	24.1%		100.0%	(100.0%)
Interest	12 514	9 432	3 336	26.7%	4 887	39.0%	3 412	36.2%	9 822	104.2%	21 457	227.5%	3 496	94.3%	180.7%
Dividends															
Payments	**(1 227 450)**	**(1 289 703)**	**(270 472)**	**22.0%**	**(481 188)**	**37.8%**	**(415 410)**	**32.2%**	**(374 628)**	**29.1%**	**(1 539 698)**	**119.7%**	**(429 544)**	**133.0%**	**(30.3%)**
Suppliers and employees	(1 200 394)	(1 231 012)	(190 274)	15.9%	(441 126)	36.7%	(396 034)	29.8%	(360 956)	27.1%	(1 388 438)	104.2%	(460 268)	133.8%	(23.4%)

Finance charges	(27 106)	(32 663)	(72 282)	266.6%	(10 442)	49.6%	(11 067)	20.6%	(28 653)	53.7%	(129 603)	234.0%	(0.04)	103.3%	449.2%
Transfers and grants	-	84 999	(16 527)		(6 597)		(6 019)	(6.8%)	14 910	12.7%	(16 537)	(17.8%)	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**216 034**	**267 599**	**59 890**	**27.7%**	**(68 176)**	**(27.1%)**	**155 973**	**58.3%**	**243 523**	**91.2%**	**379 612**	**141.9%**	**(256 022)**	**(163.7%)**	**(164.2%)**
Cash Flow from Investing Activities															
Receipts	**225 000**	**(72 351)**	**42 165**	**16.7%**	**-**	**-**	**(42 165)**	**59.3%**	**(3 376)**	**4.7%**	**(3 376)**	**4.7%**	**-**	**########**	**(100.0%)**
Proceeds on disposal of PPE	-	1 000	-	-	-	-	-	-	-	-	-	-	-	22 223 000.0%	-
Decrease in non-current debtors	225 000	(68 049)	-	-	-	-	-	-	(3 376)	4.9%	(3 376)	4.9%	-	-	(100.0%)
Decrease in other non-current receivables	-	(4 840)	42 165	-	-	-	(42 165)	873.2%	-	-	-	-	-	-	-
Decrease/increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(400 539)**	**311 548**	**(16 962)**	**4.7%**	**(56 546)**	**14.1%**	**(139 107)**	**(38.8%)**	**(106 648)**	**(34.2%)**	**(302 201)**	**(97.0%)**	**(110 378)**	**78.7%**	**(3.4%)**
Capital assets	(400 539)	311 548	(16 962)	4.7%	(56 546)	14.1%	(139 107)	(38.8%)	(106 648)	(34.2%)	(302 201)	(97.0%)	(110 378)	78.7%	(3.4%)
Net Cash from/(used) Investing Activities	**(175 539)**	**239 193**	**25 203**	**(13.2%)**	**(56 546)**	**32.2%**	**(182 272)**	**67.8%**	**(110 025)**	**(46.0%)**	**(305 576)**	**(127.8%)**	**(110 378)**	**39.7%**	**(.2%)**
Cash Flow from Financing Activities															
Receipts	**63 336**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1.0%)**	**-**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long-term/refinancing	63 336	-	-	-	-	-	-	-	-	-	-	-	-	(1.0%)	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(27 105)**	**27 105**	**-**	**-**	**-**	**-**	**3 557**	**12.9%**	**-**	**-**	**3 557**	**12.9%**	**-**	**(5.1%)**	**-**
Repayment of borrowing	(27 105)	27 105	-	-	-	-	3 557	12.9%	-	-	3 557	12.9%	-	(5.1%)	-
Net Cash from/(used) Financing Activities	**36 231**	**27 105**	**-**	**-**	**-**	**-**	**3 557**	**12.9%**	**-**	**-**	**3 557**	**12.9%**	**-**	**(5.1%)**	**-**
Net Increase/(Decrease) in cash held	**76 727**	**533 897**	**83 093**	**108.3%**	**(138 722)**	**(178.1%)**	**(2 716)**	**(.3%)**	**133 962**	**25.1%**	**77 483**	**14.5%**	**(369 259)**	**(1 957.5%)**	**(136.3%)**
Cash/cash equivalents at the year begin:	352 662	28 699	-	-	83 093	234%	(53 629)	(189.6%)	(56 418)	(196.6%)	-	-	212 818	100.0%	(135.6%)
Cash/cash equivalents at the year end:	**429 389**	**562 597**	**83 093**	**16.4%**	**(53 629)**	**(10.0%)**	**(56 418)**	**(10.8%)**	**77 483**	**13.8%**	**77 483**	**13.8%**	**(155 668)**	**(64.1%)**	**(149.8%)**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	16 201	4.9%	6 486	2.1%	6 810	3.4%	182 760	69.6%	256 254	33.2%	-	-	-	-
Trade and Other Receivables from Exchange Transac	34 643	72.7%	1 642	3.5%	1 418	3.6%	6 660	29.9%	47 486	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	14 341	10.9%	14 691	10.5%	4 842	3.2%	113 340	73.9%	149 410	19.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	6 237	4.5%	4 231	2.7%	4 109	2.6%	141 113	90.9%	155 691	17.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	4 115	5.4%	2 142	2.8%	1 562	2.0%	62 717	89.8%	73 534	8.3%	-	-	-	-
Receivables from Exchange Transactions - Property R	355	14.5%	116	5.8%	84	4.4%	1 541	75.3%	2 094	2%	-	-	-	-
Interest on Arrear Debtor Accounts	889	2.0%	746	1.6%	775	1.7%	42 600	94.6%	45 010	5.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 800)	(2.8%)	2 815	2.8%	2 339	1.1%	208 142	98.9%	219 457	23.6%	-	-	-	-
Total By Income Source	**85 976**	**7.5%**	**36 051**	**4.0%**	**22 431**	**2.5%**	**765 189**	**85.9%**	**899 261**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(7 344)	(52.1%)	9 835	70.8%	234	1.8%	10 609	79.6%	13 331	1.5%	-	-	-	-
Commercial	37 004	39.7%	3 793	4.0%	2 098	2.2%	51 171	54.1%	94 066	10.5%	-	-	-	-
Households	54 816	8.0%	22 423	3.4%	19 806	2.9%	582 422	85.6%	703 536	79.6%	-	-	-	-
Other	2 801	6.0%	4 000	14.0%	1 293	4.5%	20 986	73.5%	28 940	3.2%	-	-	-	-
Total By Customer Group	**85 976**	**7.5%**	**36 051**	**4.0%**	**22 431**	**2.5%**	**765 189**	**85.9%**	**890 261**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	30 252	58.4%	25 503	41.4%	-	-	-	-	85 754	69.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 863	100.0%	-	-	-	-	-	-	6 863	4.7%
VAT (output less input)	7 026	51.6%	6 612	48.4%	-	-	-	-	13 647	11.0%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	18 572	100.0%	-	-	-	-	-	-	18 572	15.0%
Total	**81 745**	**66.0%**	**42 114**	**34.0%**	**-**	**-**	**-**	**-**	**123 836**	**100.0%**

Contact Details

Municipal Manager	Mr K Masange	034 328 7756
Financial Manager	Mr S. L. G. Dube	034 328 7600

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**68 776**	**68 776**	**24 277**	**35.3%**	**14 214**	**20.7%**	**13 326**	**19.4%**	**23 071**	**33.5%**	**74 888**	**108.9%**	**13 987**	**129.8%**	**65.0%**
Property rates	14 316	14 316	9 900	69.2%	1 276	8.9%	1 302	9.1%	1 301	9.1%	13 777	96.2%	1 247	100.0%	4.3%
Property rates - penalties and collection charges	2 666	2 666	516	19.3%	574	21.6%	593	22.3%	494	18.5%	2 177	81.7%	426	85.7%	16.2%
Service charges - electricity revenue	13 894	13 894	3 177	22.9%	2 717	19.6%	2 949	20.9%	3 079	22.5%	11 921	86.2%	3 196	99.6%	(3.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 511	1 511	352	23.3%	349	23.6%	359	23.2%	347	23.0%	1 398	93.0%	336	99.4%	3.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 060	2 060	222	10.8%	196	9.6%	282	13.5%	221	10.6%	923	44.2%	246	89.5%	(10.2%)
Interest earned - external investments	1 100	1 100	311	27.6%	429	37.9%	474	42.0%	441	39.6%	1 655	146.0%	343	120.5%	28.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	266	266	104	38.4%	102	38.6%	128	48.2%	43	16.1%	378	132.4%	185	760.4%	(76.1%)
Licences and permits	1 343	1 343	218	16.8%	180	13.4%	252	18.8%	260	19.7%	909	67.4%	223	94.0%	16.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Transfers recognised - operational	20 633	20 633	9 268	36.1%	7 691	29.9%	6 510	25.4%	10 429	64.5%	29 899	153.0%	7 174	109.8%	136.9%
Other own revenue	6 582	6 582	218	3.4%	710	11.7%	586	9.6%	452	7.4%	1 966	32.2%	525	153.3%	(13.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**68 686**	**68 686**	**14 357**	**20.9%**	**20 920**	**30.5%**	**14 100**	**20.5%**	**15 939**	**23.2%**	**65 317**	**95.1%**	**13 596**	**80.9%**	**17.2%**
Employee related costs	23 202	23 202	4 366	18.7%	5 255	22.6%	5 079	21.8%	4 980	21.4%	19 680	84.4%	4 697	98.9%	6.1%
Remuneration of councillors	1 999	1 999	394	19.7%	446	22.3%	539	26.9%	491	24.5%	1 869	93.5%	546	98.5%	(10.1%)
Debt impairment	2 301	2 301	-	-	1 535	66.7%	-	-	-	-	1 535	66.7%	-	-	-
Depreciation and asset impairment	5 294	5 294	-	-	3 696	69.8%	-	-	-	-	3 696	69.8%	295	5.4%	(100.0%)
Finance charges	101	101	-	-	47	46.6%	-	-	45	44.6%	92	91.2%	66	144.5%	(32.7%)
Bulk purchases	11 310	11 310	4 123	36.5%	2 111	18.7%	2 079	18.4%	2 584	22.9%	10 893	96.4%	2 116	91.4%	22.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 316	1 316	527	40.0%	712	54.1%	866	68.1%	382	27.5%	2 486	189.7%	(11)	41.8%	(6 162.6%)
Transfers and grants	-	-	771	-	1 650	-	1 030	-	1 604	-	4 055	-	2 434	-	(25.9%)
Other expenditure	23 064	23 064	4 196	18.2%	6 132	26.6%	4 478	19.4%	5 851	24.5%	20 657	89.6%	3 077	69.2%	90.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**194**	**194**	**9 920**		**(6 706)**		**(774)**		**7 133**		**9 572**		**391**		
Transfers recognised - capital	19 193	19 193	3 559	18.5%	3 802	19.8%	493	2.6%	-	-	7 853	40.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**19 387**	**19 387**	**13 479**		**(2 904)**		**(281)**		**7 133**		**17 427**		**391**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**19 387**	**19 387**	**13 479**		**(2 904)**		**(281)**		**7 133**		**17 427**		**391**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**19 387**	**19 387**	**13 479**		**(2 904)**		**(281)**		**7 133**		**17 427**		**391**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**19 387**	**19 387**	**13 479**		**(2 904)**		**(281)**		**7 133**		**17 427**		**391**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**24 886**	**24 886**	**2 975**	**11.9%**	**3 025**	**12.2%**	**481**	**1.9%**	**4 877**	**19.6%**	**11 357**	**45.6%**	**9 014**	**70.1%**	**(45.9%)**
National Government	18 946	18 946	2 975	15.7%	3 025	16.0%	481	2.5%	4 877	25.7%	11 357	59.9%	9 014	89.7%	(45.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 946**	**18 946**	**2 975**	**15.7%**	**3 025**	**16.0%**	**481**	**2.5%**	**4 877**	**25.7%**	**11 357**	**59.9%**	**9 014**	**89.3%**	**(45.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 950	5 950	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**24 886**	**24 886**	**2 975**	**11.9%**	**3 025**	**12.2%**	**481**	**1.9%**	**4 877**	**19.6%**	**11 357**	**45.6%**	**9 014**	**70.1%**	**(45.9%)**
Governance and Administration	**14 146**	**14 146**	**1 975**	**14.0%**	**1 975**	**14.0%**	**481**	**4.1%**	**4 877**	**41.4%**	**11 307**	**101.4%**	**8 954**	**158.1%**	**(41.9%)**
Executive & Council	10 946	10 946	2 975	27.2%	3 025	27.6%	481	4.4%	4 877	44.6%	11 357	103.8%	9 014	155.3%	(45.9%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 700**	**3 700**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 700	3 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 000**	**10 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**69 341**	**69 341**	**32 629**	**47.1%**	**24 246**	**35.0%**	**20 753**	**29.9%**	**8 507**	**12.3%**	**86 136**	**124.2%**	**4 714**	**112.2%**	**80.5%**
Property rates, penalties and collection charges	11 038	11 038	7 467	67.7%	1 334	12.1%	1 965	17.8%	4 848	43.9%	15 616	141.5%	830	110.0%	708.0%
Service charges	8 601	8 601	3 687	35.1%	2 197	20.9%	3 675	35.6%	2 837	36.5%	18 566	133.8%	978	66.9%	179.2%
Other revenue	2 308	2 308	2 042	82.3%	2 288	92.2%	4 603	129.2%	722	20.3%	11 255	317.5%	2 866	1 146.2%	218.2%
Government - operating	25 653	25 653	13 622	46.2%	7 310	24.8%	5 563	21.7%	-	-	25 495	99.4%	-	47.7%	-
Government - capital	19 941	19 941	5 811	28.4%	10 617	51.9%	4 922	31.0%	-	-	21 350	107.1%	-	47.7%	-
Interest	1 100	1 100	299	27.2%	400	37.0%	674	62.5%	399	33.8%	1 464	133.0%	240	109.5%	11.2%
Dividends															
Payments	**(51 335)**	**(51 335)**	**(25 297)**	**49.1%**	**(27 173)**	**53.2%**	**(13 945)**	**26.4%**	**19 513**	**(36.1%)**	**(47 616)**	**92.8%**	**(7 592)**	**125.9%**	**(343.8%)**
Suppliers and employees	(51 235)	(51 235)	(25 297)	49.3%	(27 335)	53.3%	(13 645)	26.4%	19 513	(36.1%)	(47 664)	93.0%	(7 592)	125.9%	(343.8%)

Finance charges	(505)	(103)	-		(47)	-46.6%	-	-	-	-	(47)	-46.6%	-	100.1%	-
Transfers and grants	-	-	-		-		-	-	-	-	-		-		-
Net Cash from/(used) Operating Activities	**16 016**	**19 016**	**7 622**	**-41.2%**	**(2 125)**	**(17.3%)**	**7 288**	**40.0%**	**27 021**	**150.0%**	**38 526**	**213.8%**	**(2 078)**	**63.8%**	**(1 650.7%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(23 691)**	**(23 691)**	**(4 935)**	**17.1%**	**(2 332)**	**14.2%**	**(2 027)**	**8.6%**	**(16 345)**	**69.1%**	**(25 769)**	**108.9%**	**-**	**42.3%**	**(160.8%)**
Capital assets	(23 691)	(23 691)	(4 935)	17.1%	(2 332)	14.2%	(2 027)	8.6%	(16 345)	69.1%	(25 769)	108.9%	-	42.3%	(160.8%)
Net Cash from/(used) Investing Activities	**(23 691)**	**(23 691)**	**(4 935)**	**17.1%**	**(2 332)**	**14.2%**	**(2 027)**	**8.6%**	**(16 345)**	**69.1%**	**(25 769)**	**108.9%**	**-**	**42.3%**	**(160.8%)**
Cash Flow from Financing Activities															
Receipts	**3**	**3**	**(2)**	**-51.3%**	**-**	**-**	**2**	**56.3%**	**-**	**-**	**5**	**5.8%**	**-**	**-**	**-**
Short term loans	-	-	-		-	-	-		-	-	-		-	-	-
Borrowing long term/refinancing	-	-	-		-	-	-		-	-	-		-	-	-
Increase (decrease) in consumer deposits	3	3	(2)	-51.3%	-	-	2	56.3%	-	-	5	5.8%	-	-	-
Payments	**(487)**	**(487)**	**(960)**	**1958.1%**	**(127)**	**-74.3%**	**-**	**-**	**-**	**-**	**(587)**	**1197.3%**	**-**	**-**	**-**
Repayment of borrowing	(487)	(487)	(960)	196.1%	(127)	-74.3%	-	-	-	-	(587)	197.3%	-	-	-
Net Cash from/(used) Financing Activities	**(483)**	**(483)**	**(957)**	**115.7%**	**(127)**	**-54.3%**	**2**	**-3.4%**	**-**	**-**	**(582)**	**166.6%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(8 680)**	**(4 683)**	**3 330**	**-38.6%**	**(4 585)**	**114.4%**	**5 263**	**(61.2%)**	**10 675**	**(107.8%)**	**12 683**	**(223.1%)**	**(2 078)**	**(31.1%)**	**(470.9%)**
Cash/cash equivalents at the year begin:	7 563	7 563	8 246	119.2%	11 576	184.6%	6 178	73.0%	16 563	147.9%	8 563	119.2%	13 422	183.9%	19.0%
Cash/cash equivalents at the year end:	1 315	1 315	11 575	897.8%	6 176	369.6%	10 353	787.8%	21 838	1 566.8%	21 838	1 566.8%	9 074	319.1%	119.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	45	100.0%	45	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	847	10.4%	417	5.1%	4 810	59.0%	2 087	25.6%	8 170	29.9%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	405	3.8%	382	3.5%	228	2.1%	9 944	91.4%	10 331	37.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	115	4.3%	92	3.4%	83	3.1%	2 393	89.2%	2 684	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	43	0.4%	14	1.8%	12	1.6%	699	91.1%	768	2.8%	-	-	-	-
Interest on Arrear Debtor Accounts	148	2.8%	146	2.8%	134	2.6%	4 628	90.0%	5 146	18.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(65)	(16.2%)	(72)	(8.0%)	(34)	(8.8%)	262	(133.8)	421	1.5%	-	-	-	-
Total By Income Source	**1 512**	**5.5%**	**968**	**3.3%**	**5 301**	**19.4%**	**19 653**	**71.8%**	**27 373**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	398	5.9%	177	4.2%	(328)	(8.5%)	4 119	98.4%	4 187	15.3%	-	-	-	-
Commercial	599	6.2%	159	3.5%	139	3.0%	3 677	84.3%	4 580	16.9%	-	-	-	-
Households	364	3.4%	334	3.8%	5 178	48%	4 856	87.2%	10 732	39.2%	-	-	-	-
Other	327	3.6%	237	2.6%	2 312	25.0%	7 000	40.3%	9 822	35.9%	-	-	-	-
Total By Customer Group	**1 512**	**5.5%**	**908**	**3.3%**	**5 301**	**19.4%**	**19 653**	**71.8%**	**27 373**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	(72)	-	43	-	32	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 366	52.3%	1 795	41.7%	118	2.7%	88	2.0%	4 279	94.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	316	118.9%	10	3.7%	-	-	(61)	(22.9%)	268	5.9%
Total	**2 532**	**55.7%**	**1 838**	**40.4%**	**150**	**3.3%**	**27**	**.6%**	**4 547**	**100.0%**

Contact Details

Municipal Manager	Mr G Nkhangase	034 231 3045
Financial Manager	Ms Sugu Mhlongo-Nkhangase	034 231 3045

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**116 113**	**108 681**	**81 752**	**70.4%**	**32 106**	**27.7%**	**26 721**	**24.7%**	**37 449**	**34.7%**	**178 028**	**164.8%**	**6 248**	**65.5%**	**499.2%**
Property rates	10 080	13 080	3 980	39.5%	4 633	46.0%	4 079	31.2%	3 997	30.5%	16 689	122.9%	3 438	140.3%	16.8%
Property rates - penalties and collection charges	168	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	991	991	246	25.1%	177	18.1%	244	24.9%	240	25.0%	913	93.1%	230	99.8%	4.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	77	-	(100.0%)
Rental of facilities and equipment	195	170	30	16.1%	45	23.8%	28	16.1%	16	8.6%	118	67.5%	35	70.7%	(58.2%)
Interest earned - external investments	895	1 030	582	65.2%	547	61.1%	649	43.2%	680	45.5%	2 458	164.0%	518	170.5%	31.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	168	168	6	2.7%	18	10.0%	2	2.8%	16	9.6%	43	26.6%	2	162.2%	424.2%
Licences and permits	1 208	1 211	340	28.1%	172	14.2%	343	28.3%	344	28.5%	1 219	100.6%	107	152.1%	228.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	83 624	77 708	76 820	90.7%	26 627	29.6%	19 545	23.9%	20 909	29.8%	150 312	193.4%	-	25.2%	(100.0%)
Other own revenue	18 784	13 115	736	3.9%	2 688	11.1%	2 829	21.2%	1 239	9.3%	6 812	52.2%	68	167.1%	2 104.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	1 871	-	(100.0%)
Operating Expenditure	**85 954**	**86 514**	**14 548**	**16.9%**	**20 971**	**24.4%**	**15 950**	**18.4%**	**17 814**	**20.6%**	**69 284**	**80.1%**	**13 964**	**79.8%**	**27.6%**
Employee related costs	29 409	36 680	5 714	19.4%	7 356	25.0%	5 609	15.9%	5 016	13.7%	23 912	65.4%	5 099	73.4%	(3.7%)
Remuneration of councillors	7 413	-	1 470	19.8%	1 838	24.8%	1 680	-	1 827	-	6 222	-	1 470	114.3%	11.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	6 665	7 468	1 668	25.1%	1 706	25.5%	396	5.3%	1 601	24.1%	5 371	78.9%	728	18.1%	147.5%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 467	35 966	5 372	14.4%	10 230	27.3%	8 001	22.2%	9 361	26.0%	32 964	91.7%	6 632	92.1%	43.9%
Loss on disposal of PPE	-	-	-	-	140	-	140	-	-	-	280	-	-	-	-
Surplus/(Deficit)	**30 159**	**21 467**	**67 203**		**11 136**		**10 771**		**19 635**		**108 744**		**(7 715)**		
Transfers recognised - capital	28 078	26 078	22 008	84.8%	8 950	30.7%	2 074	8.0%	-	-	32 034	122.8%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58 233**	**47 561**	**89 203**		**19 136**		**12 845**		**19 635**		**140 818**		**(7 715)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**58 233**	**47 561**	**89 203**		**19 136**		**12 845**		**19 635**		**140 818**		**(7 715)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58 233**	**47 561**	**89 203**		**19 136**		**12 845**		**19 635**		**140 818**		**(7 715)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**58 233**	**47 561**	**89 203**		**19 136**		**12 845**		**19 635**		**140 818**		**(7 715)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**42 537**	**49 669**	**19 531**	**45.9%**	**14 802**	**34.8%**	**3 954**	**8.1%**	**4 957**	**10.1%**	**43 244**	**88.1%**	**7 729**	**120.2%**	**(35.9%)**
National Government	26 074	26 074	11 246	43.1%	10 544	40.4%	2 326	8.9%	2 828	10.8%	26 944	103.3%	4 443	84.3%	(36.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	6	-	-	-	6	-	-	-	-
Transfers recognised - capital	**26 074**	**26 074**	**11 246**	**43.1%**	**10 544**	**40.4%**	**2 332**	**8.9%**	**2 828**	**10.8%**	**26 951**	**103.4%**	**4 443**	**84.3%**	**(36.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 463	23 595	8 285	50.3%	4 258	25.9%	1 622	7.0%	2 129	9.2%	16 294	70.8%	3 285	1 826.3%	(35.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**42 537**	**49 669**	**19 531**	**45.9%**	**14 802**	**34.8%**	**3 956**	**8.1%**	**4 957**	**10.1%**	**43 244**	**88.1%**	**7 729**	**120.2%**	**(35.9%)**
Governance and Administration	**16 458**	**46 618**	**16 395**	**99.6%**	**14 488**	**88.0%**	**1 606**	**7.7%**	**4 947**	**10.6%**	**37 594**	**80.6%**	**7 641**	**117.3%**	**(35.1%)**
Executive & Council	733	833	475	65.2%	268	36.6%	160	33.5%	-	-	908	174.7%	1 452	110.8%	(100.0%)
Budget & Treasury Office	165	165	45	26.9%	-	-	11	5.8%	70	39.4%	126	66.2%	129	166.3%	(33.9%)
Corporate Services	26 743	45 643	15 745	49.4%	14 167	39.6%	3 437	7.0%	4 881	10.6%	41 230	89.7%	6 221	117.1%	(21.5%)
Community and Public Safety	**5 844**	**9 194**	**976**	**9.9%**	**145**	**43.9%**	**546**	**14.4%**	**-**	**-**	**976**	**48.1%**	**88**	**(20.9%)**	**(100.0%)**
Community & Social Services	1 668	1 681	271	13.8%	26	1.2%	23	1.4%	-	-	321	19.1%	38	11 525.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	652	709	-	-	219	37.1%	322	49.0%	-	-	636	91.1%	50	(12.7%)	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**50**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(653.4%)**	**-**
Planning and Development	-	50	-	-	-	-	-	-	-	-	-	-	-	653.4%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**125 432**	**129 802**	**54 393**	**43.4%**	**20 658**	**16.5%**	**27 404**	**21.1%**	**3 705**	**2.9%**	**106 160**	**81.8%**	**4 068**	**134.7%**	**(8.8%)**
Property rates, penalties and collection charges	7 174	13 249	2 425	33.8%	6 475	90.3%	2 483	18.8%	1 418	10.7%	12 812	96.7%	1 346	164.5%	5.4%
Service charges	607	1 167	28	4.6%	45	7.5%	58	5.0%	32	2.8%	164	14.0%	58	78.8%	(44.2%)
Other revenue	10 604	10 754	1 799	17.0%	5 089	48.0%	2 142	19.9%	1 427	13.3%	10 456	97.2%	2 124	280.9%	(32.7%)
Government - operating	78 634	78 634	39 592	50.3%			19 015	24.2%			58 607	74.5%		169.2%	
Government - capital	24 413	24 413	10 549	43.2%	8 658	35.5%	3 706	15.2%			22 913	93.9%		98.2%	
Interest	800	1 459	1 000	80.2%	540	60.6%	608	41.7%	727	51.9%	2 875	170.1%	539	87.9%	47.7%
Dividends															
Payments	**(138 191)**	**(93 011)**	**(20 928)**	**15.1%**	**(25 629)**	**18.7%**	**(34 955)**	**31.2%**	**(34 258)**	**30.3%**	**(95 843)**	**119.9%**	**(10 318)**	**78.0%**	**135.9%**
Suppliers and employees	(63 147)	(60 011)	(20 928)	35.3%	(25 629)	31.1%	(34 955)	31.2%	(34 258)	30.3%	(95 843)	119.9%	(10 318)	78.0%	135.9%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(62 044)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(12 759)**	**49 791**	**33 465**	**(262.3%)**	**(5 171)**	**40.5%**	**2 449**	**4.9%**	**(20 545)**	**(41.3%)**	**10 197**	**20.5%**	**(5 259)**	**290.9%**	**228.3%**
Cash Flow from Investing Activities															
Receipts	**18 454**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	18 454	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	(7 239)	70.1%	(100.0%)
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	(7 239)	70.1%	(100.0%)
Net Cash from/(used) Investing Activities	**18 454**	-	-	-	-	-	-	-	-	-	-	-	**(7 239)**	**61.2%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**3 695**	**49 791**	**33 465**	**905.8%**	**(5 171)**	**(140.0%)**	**2 449**	**4.9%**	**(20 545)**	**(41.3%)**	**10 197**	**20.5%**	**(13 498)**	**(246.0%)**	**52.3%**
Cash/cash equivalents at the year begin:	-	-	-	-	33 460	-	28 350	-	30 740	-	-	-	64 828	0.0%	(52.0%)
Cash/cash equivalents at the year end:	3 695	49 791	33 460	905.8%	28 290	745.6%	30 740	61.7%	10 197	20.5%	10 197	20.5%	51 371	2 020.1%	(80.2%)

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	724	4.4%	583	3.5%	580	3.5%	14 581	88.7%	16 427	81.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	76	2.2%	71	2.1%	71	2.1%	3 013	93.6%	3 432	17.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	6	4.4%	6	4.3%	6	4.2%	121	87.1%	139	7%	-	-	-	-
Interest on Arrear Debtor Accounts	11	3.7%	11	3.6%	11	3.5%	274	89.3%	306	1.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	131	(64.1%)	170	(121.1%)	67	(68.7%)	(648)	353.9%	(183)	(.7%)	-	-	-	-
Total By Income Source	**950**	**4.7%**	**841**	**4.2%**	**734**	**3.6%**	**17 651**	**87.3%**	**20 176**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	233	7.6%	291	8.9%	195	6.6%	2 253	76.9%	2 930	14.5%	-	-	-	-
Commercial	232	7.9%	147	4.9%	126	4.2%	2 484	83.0%	2 991	14.7%	-	-	-	-
Households	681	3.7%	568	3.4%	398	2.4%	13 894	83.5%	16 541	82.0%	-	-	-	-
Other	84	5.1%	35	2.0%	15	0.9%	1 020	87.0%	1 154	5.8%	-	-	-	-
Total By Customer Group	**950**	**4.7%**	**841**	**4.2%**	**734**	**3.6%**	**17 651**	**87.5%**	**20 176**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	265	100.0%	-	-	-	-	-	-	265	23.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	350	100.0%	-	-	-	-	-	-	350	31.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	423	85.8%	-	-	-	-	71	14.4%	494	44.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 038**	**93.6%**	**-**	**-**	**-**	**-**	**71**	**6.4%**	**1 109**	**100.0%**

Contact Details

Municipal Manager	Mr WS Moos	034-021 2666
Financial Manager	Mrs Dufourcq	034-021 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**163 166**	**162 166**	**62 802**	**38.5%**	**53 945**	**33.1%**	**49 546**	**25.0%**	**10 113**	**6.2%**	**167 406**	**103.2%**	**5 425**	**63.0%**	**86.4%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 264	23 666	5 958	36.6%	4 663	28.7%	5 231	23.1%	5 578	24.6%	20 803	87.9%	4 116	109.4%	35.7%
Service charges - sanitation revenue	3 382	-	1 224	36.2%	930	16.2%	771	-	1 010	-	3 935	-	758	96.1%	33.7%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	314	-	77	24.4%	77	24.4%	52	-	43	-	248	-	98	109.1%	(56.2%)
Interest earned - external investments	300	400	202	67.1%	126	39.8%	541	135.1%	780	195.8%	1 650	412.6%	68	109.3%	1 039.4%
Interest earned - outstanding debtors	1 310	2 422	447	34.3%	594	45.1%	602	24.9%	720	29.7%	2 363	97.6%	324	70.2%	122.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	139 624	129 678	54 632	43.8%	40 158	31.2%	40 966	31.6%	2 668	1.3%	137 976	106.2%	-	69.2%	(100.0%)
Other own revenue	13 064	6 900	62	0.5%	8 398	64.2%	(1 638)	(11.8%)	377	1.4%	7 198	11.1%	19	4.9%	(1 884.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**161 832**	**180 985**	**36 560**	**22.6%**	**50 367**	**31.2%**	**52 418**	**29.0%**	**84 723**	**46.8%**	**224 068**	**123.8%**	**35 376**	**96.2%**	**139.5%**
Employee related costs	81 343	70 790	17 556	21.6%	21 612	26.6%	6 606	9.7%	63 236	90.9%	109 144	154.2%	16 337	104.1%	286.2%
Remuneration of councillors	5 706	5 174	1 068	18.6%	1 068	18.2%	330	6.6%	1 668	32.8%	4 348	84.0%	1 050	89.1%	79.0%
Debt impairment	1 800	5 491	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 995	20 040	6 432	238.0%	6 415	238.6%	6 661	23.7%	10 464	41.0%	29 971	115.0%	3 141	130.5%	233.1%
Finance charges	3 486	792	-	-	-	-	(510)	(67.8%)	1 030	130.2%	515	67.7%	-	-	(100.0%)
Bulk purchases	9 509	15 000	-	-	6 963	73.2%	3 456	23.0%	5 531	36.9%	15 950	106.3%	1 048	66.4%	340.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 793	15 688	3 454	25.1%	5 535	39.4%	2 538	16.2%	5 941	23.2%	16 827	94.7%	822	22.3%	337.9%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	44 212	43 230	7 858	17.8%	9 856	22.3%	33 727	784%	(7 773)	(18.4%)	43 669	103.1%	13 138	131.2%	(161.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 516**	**(18 797)**	**26 242**		**3 578**		**(11 872)**		**(74 611)**		**(56 662)**		**(29 951)**		
Transfers recognised - capital	71 666	-	-	-	-	-	-	-	1 504	-	1 504	-	-	7.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(72 815)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 636**	**(18 797)**	**26 242**		**3 578**		**(11 872)**		**(73 107)**		**(55 158)**		**(29 951)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 636**	**(18 797)**	**26 242**		**3 578**		**(11 872)**		**(73 107)**		**(55 158)**		**(29 951)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 636**	**(18 797)**	**26 242**		**3 578**		**(11 872)**		**(73 107)**		**(55 158)**		**(29 951)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 636**	**(18 797)**	**26 242**		**3 578**		**(11 872)**		**(73 107)**		**(55 158)**		**(29 951)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**70 515**	**69 324**	**5 740**	**8.1%**	**20 681**	**29.3%**	**9 017**	**13.0%**	**25 082**	**36.2%**	**60 520**	**87.3%**	**6 697**	**59.6%**	**274.5%**
National Government	61 738	63 944	5 740	9.3%	20 643	33.4%	8 351	13.1%	19 618	30.7%	54 350	85.0%	6 697	60.1%	192.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**61 738**	**63 944**	**5 740**	**9.3%**	**20 643**	**33.4%**	**8 351**	**13.1%**	**19 618**	**30.7%**	**54 350**	**85.0%**	**6 697**	**60.0%**	**192.9%**
Borrowing	7 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	5 380	-	-	38	3.8%	666	12.4%	5 466	101.6%	6 170	114.7%	-	6.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**70 515**	**69 324**	**5 740**	**8.1%**	**20 681**	**29.3%**	**8 869**	**12.8%**	**25 082**	**36.2%**	**60 372**	**87.1%**	**6 697**	**59.6%**	**274.5%**
Governance and Administration	**8 157**	**4 160**	**-**	**-**	**76**	**1%**	**456**	**8.6%**	**4 588**	**88.9%**	**5 071**	**97.6%**	**-**	**91.1%**	**(468.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	30	60	-	-	26	87.2%	22	46.9%	-	-	52	104.0%	-	91.6%	-
Corporate Services	8 407	5 100	-	-	-	-	434	8.5%	4 588	89.9%	5 021	97.5%	-	91.1%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**180**	**180**	**-**	**-**	**10**	**5.4%**	**379**	**210.4%**	**9 370**	**5 205.1%**	**9 760**	**5 424.9%**	**1 953**	**7 268.8%**	**380.1%**
Planning and Development	180	180	-	-	10	5.4%	60	33.3%	-	1.2%	70	40.0%	-	100.2%	(100.0%)
Road Transport	-	-	-	-	-	-	319	-	9 370	-	9 689	-	1 953	19 178.5%	380.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**61 788**	**63 944**	**5 740**	**9.3%**	**20 643**	**33.4%**	**8 032**	**12.6%**	**11 119**	**17.4%**	**45 535**	**71.2%**	**4 744**	**44.2%**	**134.4%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	61 788	63 944	5 740	9.3%	20 643	33.4%	8 032	12.6%	11 119	17.4%	45 535	71.2%	4 744	44.2%	134.4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**224 966**	**226 142**	**88 773**	**39.5%**	**61 169**	**27.2%**	**76 296**	**33.7%**	**24 642**	**10.9%**	**250 880**	**110.9%**	**2 942**	**84.9%**	**737.7%**
Property rates, penalties and collection charges															
Service charges	19 666	20 666	4 588	23.3%	5 665	28.8%	7 946	38.5%	3 565	15.7%	21 370	94.5%	2 036	65.4%	46.7%
Other revenue	13 224	6 624	148	1.1%	758	5.7%	7 830	118.7%	17 932	248.8%	24 670	377.7%	185	294.7%	9 588.6%
Government - operating	129 624	129 624	53 382	41.2%	31 284	24.1%	45 535	33.8%	3 534	2.7%	131 735	101.6%		88.2%	(100.0%)
Government - capital	62 452	62 452	30 187	48.3%	23 462	37.6%	15 301	24.5%			68 950	110.4%		93.5%	
Interest	1 000	2 822	468	37.3%	710	43.8%	1 524	49.0%	812	16.1%	3 513	107.1%	236		117.2%
Dividends															
Payments	**(161 632)**	**(160 963)**	**(82 120)**	**50.8%**	**(23 156)**	**14.3%**	**(38 985)**	**21.5%**	**(36 063)**	**19.9%**	**(180 336)**	**99.4%**	**(31 158)**	**100.1%**	**15.7%**
Suppliers and employees	(157 868)	(160 234)	82 120	52.0%	(23 156)	14.7%	(38 485)	21.4%	(36 063)	20.0%	(179 924)	99.6%	(31 158)	100.4%	15.7%

Finance charges	(3 884)	(753)	-		-		(516)	67.6%	-	-	(516)	67.6%	-	-	-
Transfers and grants	-	-	-		-		-		-	-	-		-	-	-
Net Cash from/(used) Operating Activities	**63 314**	**45 157**	**6 549**	**15.5%**	**38 918**	**60.8%**	**37 391**	**62.6%**	**(11 421)**	**(23.3%)**	**70 944**	**156.2%**	**(29 217)**	**56.7%**	**(59.3%)**
Cash Flow from Investing Activities															
Receipts	**1 000**	**5 380**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 000	5 380	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(70 515)**	**(69 324)**	**(6 392)**	**8.9%**	**(10 695)**	**22.5%**	**(11 357)**	**16.4%**	**(23 662)**	**39.2%**	**(58 639)**	**84.6%**	**(6 697)**	**59.8%**	**274.5%**
Capital assets	(70 515)	(69 324)	(6 392)	8.9%	(10 695)	22.5%	(11 357)	16.4%	(23 662)	39.2%	(58 639)	84.6%	(6 697)	59.8%	274.5%
Net Cash from/(used) Investing Activities	**(69 436)**	**(63 944)**	**(6 392)**	**9.1%**	**(10 695)**	**22.9%**	**(11 357)**	**17.8%**	**(23 662)**	**39.2%**	**(58 639)**	**91.7%**	**(6 697)**	**59.8%**	**274.5%**
Cash Flow from Financing Activities															
Receipts	**7 637**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 637	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 089)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 089)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**6 548**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**438**	**(18 787)**	**346**	**79.3%**	**22 131**	**5 072.2%**	**25 944**	**(138.1%)**	**(36 563)**	**194.3%**	**11 918**	**(63.4%)**	**(34 914)**	**(10.2%)**	**4.8%**
Cash/cash equivalents at the year begin:	330	148	145	43.9%	491	148.7%	22 622	15 286.6%	48 566	32 843.9%	145	98.0%	34 914	10.3%	30.1%
Cash/cash equivalents at the year end:	767	(18 640)	491	64.1%	22 622	2 951.1%	48 566	(260.6%)	12 063	(64.7%)	13 063	(64.7%)	0	0%	232 194.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 252	22.4%	13 663	23.0%	1 598	2.7%	30 755	51.9%	59 269	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**13 252**	**22.4%**	**13 663**	**23.0%**	**1 598**	**2.7%**	**30 755**	**51.9%**	**59 269**	**100.0%**

Contact Details

Municipal Manager	Mr Linda Mbiza	034 329 7240
Financial Manager	Mr Linda Mbiza	034 329 7240

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**110 236**	**110 236**	**32 994**	**29.9%**	**26 476**	**24.0%**	**25 942**	**23.5%**	**8 168**	**7.4%**	**93 580**	**84.9%**	**5 565**	**96.6%**	**46.7%**
Property rates	8 068	8 068	3 033	37.6%	1 642	21.0%	6 783	78.9%	1 660	22.1%	13 033	157.9%	1 074	70.4%	76.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 442	23 442	4 004	17.1%	3 780	16.1%	2 002	8.8%	3 346	14.3%	13 165	56.2%	3 998	147.2%	16.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 060	5 060	1 380	26.7%	1 370	24.6%	900	16.2%	1 377	24.7%	5 026	99.2%	863	74.3%	59.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 462	1 462	6	.4%	1 419	97.1%	33	2.3%	33	1.4%	1 477	101.1%	13	95.7%	63.2%
Interest earned - external investments	163	150	10	6.9%	8	5.6%	21	13.9%	178	118.5%	217	144.8%	-	18.5%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)
Fines	1 849	1 849	56	3.1%	130	7.0%	143	7.7%	207	11.2%	553	31.6%	126	100.2%	64.2%
Licences and permits	977	977	266	27.1%	166	17.0%	209	21.4%	214	21.9%	854	87.4%	231	91.0%	(15.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	63 498	63 498	24 022	37.8%	17 420	27.4%	16 134	23.8%	-	-	56 787	89.4%	-	68.4%	-
Other own revenue	4 719	4 719	199	3.4%	127	2.7%	699	14.8%	922	19.7%	1 947	40.2%	248	23.7%	174.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**107 577**	**107 577**	**23 524**	**21.9%**	**20 127**	**18.7%**	**22 639**	**21.0%**	**19 520**	**18.2%**	**85 810**	**79.8%**	**10 266**	**77.4%**	**20.1%**
Employee related costs	28 994	28 994	6 158	21.2%	6 943	23.9%	10 132	35.2%	10 656	27.6%	29 893	103.2%	7 676	90.7%	38.8%
Remuneration of councillors	4 862	4 862	1 188	24.4%	1 188	24.4%	1 539	31.7%	1 391	28.6%	5 317	107.3%	1 316	100.0%	5.8%
Debt impairment	1 171	1 171	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 047	2 047	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	100	100	46	32.1%	80	56.7%	377	251.5%	(389)	(191.9%)	223	148.4%	120	209.5%	(545.5%)
Bulk purchases	18 512	18 512	6 322	32.1%	1 154	6.4%	2 067	11.6%	2 266	12.8%	11 810	66.6%	2 182	77.7%	3.7%
Other Materials	2 907	2 907	-	-	64	1.4%	62	1.4%	(38)	(.7%)	62	2.1%	-	7.1%	(100.0%)
Contracted services	2 480	2 480	386	11.1%	257	7.4%	257	7.4%	1 020	29.8%	1 920	55.6%	386	60.2%	168.5%
Transfers and grants	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 004	30 004	6 471	18.3%	7 432	21.2%	8 178	23.2%	4 047	13.2%	26 619	70.6%	4 027	72.4%	0.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 659**	**2 659**	**9 469**		**6 349**		**3 303**		**(11 366)**		**7 769**		**(10 702)**		
Transfers recognised - capital	34 692	34 692	3	-	7 347	21.2%	7 889	22.7%	-	-	15 238	43.9%	4	34.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**37 351**	**37 351**	**9 463**		**13 696**		**11 192**		**(11 366)**		**22 998**		**(10 698)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**37 351**	**37 351**	**9 463**		**13 696**		**11 192**		**(11 366)**		**22 998**		**(10 698)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**37 351**	**37 351**	**9 463**		**13 696**		**11 192**		**(11 366)**		**22 998**		**(10 698)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**37 351**	**37 351**	**9 463**		**13 696**		**11 192**		**(11 366)**		**22 998**		**(10 698)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**39 322**	**39 322**	**8 723**	**22.2%**	**4 454**	**11.3%**	**7 836**	**19.9%**	**-**	**-**	**21 012**	**53.4%**	**5 201**	**85.1%**	**(100.0%)**
National Government	34 692	34 692	8 300	18.2%	4 454	12.8%	7 836	22.6%	-	-	18 589	53.6%	3 491	100.7%	(100.0%)
Provincial Government	-	-	2 423	-	-	-	-	-	-	-	2 423	-	1 710	24.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 692**	**34 692**	**8 723**	**25.1%**	**4 454**	**12.8%**	**7 836**	**22.6%**	**-**	**-**	**21 012**	**60.6%**	**5 201**	**85.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 630	4 630	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39 322**	**39 322**	**8 723**	**22.2%**	**4 454**	**11.3%**	**7 836**	**19.9%**	**-**	**-**	**21 012**	**53.4%**	**5 201**	**85.1%**	**(100.0%)**
Governance and Administration	**768**	**768**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	30	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**6 600**	**6 600**	**-**	**-**	**2 391**	**36.2%**	**473**	**7.2%**	**-**	**-**	**2 864**	**43.4%**	**638**	**1 647.3%**	**(100.0%)**
Community & Social Services	6 100	6 100	-	-	2 260	37.0%	473	7.7%	-	-	2 733	44.8%	638	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	400	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 242**	**13 242**	**580**	**4.4%**	**1 692**	**12.8%**	**3 822**	**28.9%**	**-**	**-**	**5 494**	**41.5%**	**2 280**	**85.0%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	13 242	13 242	580	4.4%	1 692	12.8%	3 822	28.9%	-	-	5 494	41.5%	2 280	93.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**18 700**	**18 700**	**8 143**	**43.5%**	**1 068**	**5.7%**	**3 540**	**18.9%**	**-**	**-**	**12 752**	**68.2%**	**2 280**	**60.2%**	**(100.0%)**
Electricity	18 700	18 700	8 143	43.5%	1 068	5.7%	3 540	18.9%	-	-	12 752	68.2%	2 280	60.2%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**130 591**	**130 591**	**63 964**	**49.0%**	**44 990**	**34.4%**	**37 437**	**28.7%**	**10 701**	**8.2%**	**157 092**	**120.2%**	**13 636**	**97.7%**	**(21.5%)**
Property rates, penalties and collection charges	6 854	6 854	507	7.4%	538	7.8%	2 982	43.5%	1 540	22.5%	5 572	81.3%	527	55.1%	193.3%
Service charges	23 218	23 218	4 344	18.3%	2 978	12.6%	3 966	16.8%	3 489	15.0%	14 756	63.6%	2 899	54.9%	34.9%
Other revenue	2 116	2 116	14 311	680.8%	10 246	484.2%	11 852	541.7%	5 527	254.1%	42 044	1 922.0%	10 625	264.4%	444.9%
Government - operating	62 619	62 619	25 646	40.9%	16 545	26.4%	14 724	23.5%	-	-	56 915	94.1%	150	99.3%	(100.0%)
Government - capital	34 784	34 784	19 152	55.1%	12 215	35.1%	4 606	17.2%	-	-	35 973	103.4%	-	98.3%	
Interest	1 000	1 000	0	81.3%	0	74.5%	107	17.9%	10	6.9%	120	80.1%	19		(45.6%)
Dividends															
Payments	**(100 833)**	**(100 833)**	**(63 784)**	**63.3%**	**(44 995)**	**44.5%**	**(34 689)**	**34.4%**	**(13 505)**	**13.3%**	**(156 944)**	**155.6%**	**(20 103)**	**164.6%**	**(32.7%)**
Suppliers and employees	(100 833)	(100 833)	63 784	63.3%	(44 995)	44.7%	(34 679)	34.5%	(13 505)	13.5%	(156 916)	156.2%	(20 103)	164.8%	(32.7%)

Finance charges	(150)	(153)	(12)	6.9%	(14)	9.6%	(15)	6.8%	(15)	8.0%	(48)	31.9%	(15)	33.8%	3%
Transfers and grants	(300)	(300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**29 738**	**29 738**	**100**	**-0%**	**5**	**-**	**2 748**	**9.2%**	**(2 005)**	**(6.7%)**	**-30**	**1%**	**(6 590)**	**(17.4%)**	**(53.9%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 693)	(34 693)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(34 693)	(34 693)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(34 693)**	**(34 693)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(17.4%)**	**-**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 410)	(1 410)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 410)	(1 410)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 410)**	**(1 410)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 375)**	**(6 375)**	**100**	**(2.0%)**	**5**	**(.1%)**	**2 748**	**(43.1%)**	**(2 005)**	**45.4%**	**-30**	**(.6%)**	**(6 590)**	**(59.7%)**	**(53.9%)**
Cash/cash equivalents at the year begin:	1 462	1 462	76	5.0%	259	17.0%	259	17.7%	3 666	250.3%	74	5.0%	6 623	34.0%	454.7%
Cash/cash equivalents at the year end:	(4 913)	(4 913)	204	(4.2%)	259	(5.3%)	3 008	(61.2%)	113	(2.3%)	113	(2.3%)	74	3.4%	51.9%

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	847	13.1%	256	3.9%	237	4.0%	5 124	79.0%	6 465	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	635	3.0%	342	1.6%	547	2.6%	19 678	92.9%	21 182	23.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	533	.8%	514	.8%	602	.9%	44 167	67.7%	45 757	72.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(41)	100.0%	(41)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(33)	1.4%	(14)	.6.7%	(6)	.03%	(1 908)	.89.6%	(2 180)	(2.4%)	-	-	-	-
Total By Income Source	**1 975**	**2.2%**	**966**	**1.1%**	**1 245**	**1.4%**	**86 970**	**95.4%**	**91 156**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	594	3.1%	(148)	(2.3%)	100	1.6%	4 178	67.6%	6 327	6.9%	-	-	-	-
Commercial	661	12.4%	162	3.1%	248	4.7%	4 253	79.9%	5 324	5.8%	-	-	-	-
Households	681	1.1%	752	1.3%	896	1.5%	57 410	96.1%	59 740	13.7%	-	-	-	-
Other	039	2.1%	200	2.2%	338	1.8%	16 930	93.9%	12 527	13.9%	-	-	-	-
Total By Customer Group	**1 975**	**2.2%**	**966**	**1.1%**	**1 245**	**1.4%**	**86 970**	**95.4%**	**91 156**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	1 282	36.6%	2 224	63.2%	3 506	31.4%
Bulk Water	-	-	-	-	-	-	12	100.0%	12	0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	326	4.3%	1 284	16.9%	1 837	24.3%	4 012	53.1%	7 559	68.2%
Auditor-General	13	45.7%	16	54.3%	-	-	-	-	29	3%
Other	-	-	-	-	-	-	-	-	-	-
Total	**339**	**3.1%**	**1 400**	**12.8%**	**3 120**	**28.2%**	**6 223**	**56.2%**	**11 005**	**100.0%**

Contact Details

Municipal Manager	Mr TY Mkhize	034 995 1630
Financial Manager	Mrs SG Ntombela	034 995 1630

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**185 932**	**185 932**	**47 215**	**25.4%**	**25 683**	**13.8%**	**30 532**	**16.4%**	**49 040**	**26.4%**	**152 470**	**82.0%**	**20 111**	**101.9%**	**143.8%**
Property rates	24 732	24 732	2 758	10.9%	8 668	35.6%	8 097	32.7%	7 903	32.0%	26 835	108.5%	3 098	99.1%	56.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	2 206	-	(100.0%)
Service charges - electricity revenue	33 705	33 705	6 746	20.0%	8 307	24.6%	9 128	27.1%	8 227	24.4%	32 408	96.2%	6 945	103.3%	29.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 366	8 366	2 030	24.2%	2 156	25.7%	2 149	25.6%	2 149	25.6%	8 479	101.3%	2 017	100.8%	6.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 466	1 466	175	12.0%	158	10.8%	181	12.4%	171	11.7%	685	47.1%	153	42.6%	11.6%
Interest earned - external investments	1 846	1 846	434	23.5%	297	16.1%	272	14.7%	611	33.1%	1 615	87.4%	318	66.1%	91.9%
Interest earned - outstanding debtors	5 125	5 125	886	17.4%	885	18.2%	1 080	21.2%	1 649	32.2%	5 119	100.0%	1 414	100.2%	16.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	417	417	31	7.3%	30	8.6%	72	17.2%	72	17.2%	211	50.7%	68	30.2%	5.8%
Licences and permits	1 863	1 863	382	20.7%	390	21.0%	338	18.2%	381	20.5%	1 496	80.3%	418	62.8%	(8.8%)
Agency services	706	706	187	26.5%	190	26.8%	228	29.0%	291	37.1%	863	114.1%	317	129.7%	(11.4%)
Transfers recognised - operational	156 704	156 704	33 501	21.4%	4 360	4.1%	7 988	7.0%	27 219	23.9%	73 161	68.6%	1 151	100.8%	2265.2%
Other own revenue	905	905	87	10.7%	798	78.2%	456	64.6%	326	38.3%	1 668	179.6%	606	126.1%	(39.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**185 931**	**185 931**	**32 706**	**17.6%**	**38 743**	**19.8%**	**46 909**	**25.2%**	**45 851**	**24.7%**	**162 209**	**87.2%**	**35 773**	**89.8%**	**28.2%**
Employee related costs	60 765	60 765	12 996	21.4%	10 467	17.2%	15 457	25.4%	16 431	27.4%	55 041	91.4%	12 426	98.8%	32.8%
Remuneration of councillors	7 762	7 762	1 642	22.7%	1 207	16.6%	2 104	27.1%	1 967	24.6%	7 558	90.6%	2 161	101.1%	(11.8%)
Debt impairment	9 460	9 460	-	-	788	8.3%	-	-	7 965	83.2%	8 472	91.7%	-	41.7%	(100.0%)
Depreciation and asset impairment	7 602	7 602	-	-	602	8.0%	-	-	(2 119)	(27.7%)	(1 468)	(18.7%)	-	41.7%	(100.0%)
Finance charges	1 173	1 173	11	0%	110	9.8%	17	1.4%	1 033	88.2%	1 150	98.3%	61	73.3%	1592.5%
Bulk purchases	25 552	25 552	6 999	27.4%	5 792	22.1%	8 624	33.2%	3 559	14.2%	25 044	100.0%	4 502	100.2%	(27.9%)
Other Materials	10 362	10 362	941	9.1%	2 004	19.2%	4 316	41.7%	(224	(2.2%)	7 038	67.9%	2 020	57.9%	(111.1%)
Contracted services	16 920	16 920	3 002	17.7%	7 068	41.7%	5 641	33.3%	5 451	32.2%	21 161	125.0%	3 084	100.7%	32.1%
Transfers and grants	3 039	3 039	-	-	-	-	-	-	-	-	-	-	-	16.7%	-
Other expenditure	43 048	43 048	7 046	16.3%	9 650	19.9%	10 649	24.2%	11 760	27.0%	38 053	87.2%	10 044	86.7%	11.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**0**	**0**	**14 509**		**(11 061)**		**(16 376)**		**3 189**		**(9 739)**		**(15 662)**		
Transfers recognised - capital	38 459	38 459	11 976	31.1%	8 911	23.2%	4 575	11.9%	9 681	22.6%	34 143	88.8%	5 559	110.4%	(8.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 459**	**38 459**	**26 486**		**(2 150)**		**(11 802)**		**11 869**		**24 404**		**(8 103)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**38 459**	**38 459**	**26 486**		**(2 150)**		**(11 802)**		**11 869**		**24 404**		**(8 103)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 459**	**38 459**	**26 486**		**(2 150)**		**(11 802)**		**11 869**		**24 404**		**(8 103)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 459**	**38 459**	**26 486**		**(2 150)**		**(11 802)**		**11 869**		**24 404**		**(8 103)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**36 332**	**36 332**	**10 446**	**18.5%**	**23 753**	**42.2%**	**4 869**	**8.6%**	**26 985**	**47.9%**	**66 053**	**117.3%**	**10 999**	**99.6%**	**145.5%**
National Government	36 459	36 459	8 137	21.2%	21 125	54.9%	3 993	10.2%	14 668	38.2%	47 956	124.4%	10 163	119.2%	44.3%
Provincial Government	-	-	1 972	-	1 192	-	253	-	4 632	-	7 990	-	275	44.4%	703.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 459**	**36 459**	**10 046**	**26.1%**	**22 317**	**58.8%**	**4 158**	**10.8%**	**19 332**	**50.2%**	**55 845**	**145.2%**	**10 738**	**103.7%**	**79.9%**
Borrowing	13 638	13 638	-	-	-	-	-	-	4 947	29.9%	4 947	29.9%	-	-	(100.0%)
Internally generated funds	4 323	4 323	397	9.2%	1 436	33.2%	650	15.0%	572	13.2%	3 056	70.7%	253	102.8%	127.2%
Public contributions and donations	-	-	-	-	-	-	61	-	3 044	-	3 106	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**36 332**	**36 332**	**10 446**	**18.5%**	**23 753**	**42.2%**	**4 869**	**8.6%**	**26 985**	**47.9%**	**66 053**	**117.3%**	**10 999**	**99.6%**	**145.5%**
Governance and Administration	**14 163**	**14 163**	**169**	**1.4%**	**1 478**	**13.4%**	**410**	**4.4%**	**648**	**4.9%**	**2 705**	**19.4%**	**743**	**114.1%**	**(41.4%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	196	-	(100.0%)
Budget & Treasury Office	502	502	-	-	3	0%	12	2.7%	10	2.0%	26	5.6%	95	40.2%	(79.6%)
Corporate Services	11 661	11 661	397	3.4%	1 432	12.0%	498	4.5%	135	1.2%	2 463	22.2%	-	168.2%	(100.0%)
Community and Public Safety	**878**	**878**	**-**	**-**	**-**	**-**	**-**	**-**	**311**	**34.4%**	**311**	**34.4%**	**-**	**4.7%**	**(968.8%)**
Community & Social Services	165	165	-	-	-	-	-	-	83	59.3%	83	59.3%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	713	713	-	-	-	-	-	-	188	26.7%	188	26.7%	-	3.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**20 730**	**20 730**	**5 639**	**19.7%**	**9 147**	**31.8%**	**3 556**	**12.4%**	**18 438**	**64.1%**	**36 909**	**128.0%**	**9 835**	**102.0%**	**87.5%**
Planning and Development	26 730	26 730	5 639	21.2%	9 147	34.2%	3 466	13.0%	14 041	52.6%	32 492	122.0%	9 835	99.2%	42.7%
Road Transport	3 000	3 000	-	-	-	-	91	3.0%	4 397	202.4%	4 488	269.4%	-	169.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**15 130**	**15 130**	**4 390**	**29.0%**	**13 178**	**86.9%**	**801**	**5.3%**	**8 129**	**53.7%**	**26 498**	**174.9%**	**862**	**100.2%**	**885.7%**
Electricity	13 000	13 000	4 390	33.8%	13 178	101.4%	801	6.2%	7 958	59.9%	26 328	180.0%	862	100.2%	781.9%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 600	1 600	-	-	-	-	-	-	170	10.3%	170	10.3%	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**208 716**	**208 716**	**88 879**	**42.6%**	**59 460**	**28.5%**	**101 078**	**48.4%**	**65 079**	**31.2%**	**314 496**	**150.7%**	**33 273**	**99.1%**	**95.6%**
Property rates, penalties and collection charges	23 513	23 513	2 381	10.1%	6 672	28.4%	8 424	35.8%	5 428	23.1%	22 905	97.4%	5 483	66.1%	(1.0%)
Service charges	33 972	33 972	9 338	34.8%	9 997	29.6%	19 666	32.7%	11 403	34.3%	39 946	117.9%	9 518	78.8%	34.8%
Other revenue	4 712	4 712	12 397	263.4%	3 337	54.6%	31 352	667.7%	33 208	690.9%	80 946	1666.6%	1 185	111.3%	2703.8%
Government - operating	106 734	106 734	43 156	40.4%	37 290	34.6%	31 013	29.1%	14 989	14.0%	126 382	118.4%	16 107	121.7%	117.2%
Government - capital	39 784	39 784	21 598	54.3%	3 097	8.1%	10 352	33.2%	-	-	45 142	117.9%	-	107.7%	-
Interest	1 000	1 000	9	0.9%	-	-	-	-	-	-	9	0.9%	-	0.0%	-
Dividends															
Payments	**(155 186)**	**(155 186)**	**(49 980)**	**32.2%**	**(55 938)**	**36.1%**	**(64 840)**	**41.8%**	**(46 498)**	**30.0%**	**(217 261)**	**140.0%**	**(30 018)**	**101.6%**	**54.9%**
Suppliers and employees	(150 972)	(150 972)	(49 980)	33.1%	(55 938)	37.1%	(64 829)	42.9%	(45 494)	30.1%	(216 349)	143.3%	(30 018)	104.3%	51.6%

Finance charges	(1 176)	(1 176)	-		(2)	2%	(12)	1.4%	(1 015)	86.2%	(1 033)	87.8%	-	-	(100.0%)
Transfers and grants	(3 226)	(3 226)	-		-		-		-		-		-	-	
Net Cash from/(used) Operating Activities	**53 539**	**53 539**	**38 880**	**72.7%**	**2 503**	**6.5%**	**30 235**	**87.7%**	**18 561**	**34.7%**	**97 216**	**181.6%**	**3 283**	**94.1%**	**468.4%**
Cash Flow from Investing Activities															
Receipts	-	-	(7 658)	-	**2 057**	-	-	-	(33 767)	-	(39 368)	-	**8 861**	-	**(481.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(7 658)	-	2 057	-	-	-	(33 767)	-	(39 368)	-	8 861	-	(481.1%)
Payments	**(56 332)**	**(56 332)**	**(19 225)**	**32.4%**	**(9 843)**	**17.7%**	**(4 668)**	**8.6%**	**(25 885)**	**45.9%**	**(58 938)**	**104.5%**	**(9 258)**	**88.3%**	**178.7%**
Capital assets	(56 332)	(56 332)	(19 225)	32.4%	(9 843)	17.7%	(4 668)	8.6%	(25 885)	45.9%	(58 938)	104.5%	(9 258)	88.3%	178.7%
Net Cash from/(used) Investing Activities	**(56 332)**	**(56 332)**	**(26 881)**	**45.9%**	**(7 956)**	**14.6%**	**(4 668)**	**8.6%**	**(59 568)**	**105.7%**	**(98 224)**	**174.4%**	**(398)**	**123.7%**	**14 977.9%**
Cash Flow from Financing Activities															
Receipts	**13 558**	**13 558**	-	-	-	-	-	-	-	-	-	-	-	**100.0%**	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	13 558	13 558	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 549)**	**(6 549)**	**(165)**	**1.1%**	**(439)**	**7.7%**	**(473)**	**8.6%**	**(1 508)**	**14.5%**	**(2 585)**	**14.1%**	**(548)**	**69.4%**	**185.9%**
Repayment of borrowing	(6 549)	(6 549)	(165)	2.1%	(439)	7.7%	(473)	8.6%	(1 508)	14.5%	(2 585)	14.1%	(548)	69.4%	185.9%
Net Cash from/(used) Financing Activities	**6 010**	**6 010**	**(322)**	**(5.3%)**	**(520)**	**(8.1%)**	**(472)**	**(7.1%)**	**(1 508)**	**(15.2%)**	**(2 585)**	**(35.8%)**	**(548)**	**3.8%**	**183.5%**
Net Increase/(Decrease) in cash held	**3 889**	**3 889**	**12 659**	**332.4%**	**(6 938)**	**(129.7%)**	**30 097**	**811.2%**	**(41 005)**	**(1 102.6%)**	**(3 377)**	**(86.7%)**	**2 522**	**7.3%**	**(1 763.2%)**
Cash/cash equivalents at the year begin:	29 818	29 818	13 146	44.1%	35 938	864%	35 868	703%	61 746	113.6%	13 146	44.1%	825	16.9%	5 817.3%
Cash/cash equivalents at the year end:	33 606	33 606	25 806	76.7%	28 999	63.1%	31 766	133.9%	9 772	29.1%	9 772	29.1%	3 347	11.4%	187.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 045	42.1%	1 332	25.8%	606	10.6%	1 269	23.1%	5 521	4.5%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	2 139	5.2%	1 428	3.5%	1 591	3.7%	36 122	88.6%	40 770	33.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	497	2.0%	592	1.7%	602	1.5%	22 616	94.8%	34 469	28.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	55	0.2%	34	2.5%	23	3.4%	664	89.9%	901	8%	-	-	-	-
Interest on Arrear Debtor Accounts	9	-	-	-	-	-	29 077	100.0%	29 077	24.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	101	1.3%	132	1.3%	1 527	13.6%	9 606	84.2%	11 466	9.4%	-	-	-	-
Total By Income Source	**5 386**	**4.4%**	**3 518**	**2.9%**	**3 759**	**3.1%**	**110 055**	**89.7%**	**122 722**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	394	4.6%	501	4.8%	586	5.6%	8 929	84.8%	10 522	8.6%	-	-	-	-
Commercial	2 461	20.7%	1 391	14.3%	1 098	10.7%	4 154	43.4%	9 224	7.9%	-	-	-	-
Households	2 531	3.7%	1 208	1.2%	1 236	1.7%	65 538	93.5%	67 439	71.2%	-	-	-	-
Other	855	3.4%	378	2.5%	338	2.2%	12 941	91.9%	12 102	12.8%	-	-	-	-
Total By Customer Group	**5 386**	**4.4%**	**3 518**	**2.9%**	**3 759**	**3.1%**	**110 055**	**89.7%**	**122 723**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	339	3.3%	7 941	79.9%	1 116	11.2%	601	6.0%	9 999	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**339**	**3.3%**	**7 941**	**79.9%**	**1 116**	**11.2%**	**601**	**6.0%**	**9 999**	**100.0%**

Contact Details

Municipal Manager	NM Mabaso	034 413 1233
Financial Manager	D Mothepa	034 413 1233

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**458 213**	**458 213**	**130 585**	**28.5%**	**113 226**	**24.7%**	**141 268**	**30.8%**	**49 308**	**10.8%**	**434 374**	**94.8%**	**71 616**	**95.2%**	**(31.2%)**
Property rates	54 169	54 169	14 655	27.0%	14 967	27.6%	14 706	27.1%	9 705	17.9%	53 982	99.6%	13 626	97.3%	(28.8%)
Property rates - penalties and collection charges	1 709	1 709	536	30.9%	668	39.0%	668	39.0%	387	21.6%	2 128	125.2%	491	99.5%	(20.2%)
Service charges - electricity revenue	172 017	172 017	41 606	24.2%	39 968	23.2%	54 672	31.7%	29 218	16.2%	162 464	94.2%	22 182	92.8%	(31.0%)
Service charges - water revenue	43 261	43 261	10 247	23.6%	9 887	21.8%	7 824	17.3%	5 142	11.4%	33 100	73.2%	6 606	77.9%	(33.9%)
Service charges - sanitation revenue	22 216	22 216	6 061	27.3%	5 896	26.5%	5 686	25.2%	3 636	16.4%	21 182	95.2%	5 473	102.6%	(33.6%)
Service charges - refuse revenue	16 416	16 416	4 284	26.2%	4 391	26.8%	4 398	26.8%	2 918	17.8%	15 913	97.2%	3 912	98.5%	(25.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 367	1 367	357	25.7%	333	23.9%	13 250	955.6%	60	4.3%	13 991	1 008.7%	391	98.4%	(81.5%)
Interest earned - external investments	3 466	3 466	370	10.6%	392	11.3%	304	8.8%	299	8.6%	1 364	40.1%	618	109.8%	(63.5%)
Interest earned - outstanding debtors	-	-	4	-	4	-	4	-	1	-	13	-	4	100.4%	(67.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 000	3 000	244	8.1%	134	4.5%	3 477	115.7%	63	2.8%	3 928	130.7%	311	54.2%	(63.6%)
Licences and permits	4 338	4 338	1 082	24.9%	808	22.1%	1 130	26.0%	670	15.4%	3 690	85.0%	1 026	99.1%	(34.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	100 867	100 867	49 796	47.0%	35 260	33.2%	34 555	33.6%	-	-	119 624	113.0%	33 898	97.8%	(100.0%)
Other own revenue	27 843	27 843	1 186	4.3%	498	1.8%	680	2.5%	133	0%	2 501	9.1%	698	24.8%	(63.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	15	-	15	-	-	-	(100.0%)
Operating Expenditure	**489 545**	**489 545**	**113 271**	**23.1%**	**113 977**	**23.3%**	**165 607**	**33.8%**	**99 036**	**20.3%**	**492 411**	**100.6%**	**110 910**	**90.9%**	**(10.7%)**
Employee related costs	130 170	130 170	29 582	22.7%	36 966	27.7%	40 191	30.9%	23 387	15.7%	130 055	97.0%	28 091	102.2%	(28.2%)
Remuneration of councillors	16 569	16 569	3 716	22.4%	3 760	22.6%	5 159	33.8%	2 759	16.2%	15 394	92.2%	4 041	99.7%	(58.7%)
Debt impairment	1 998	1 998	1 356	79.8%	1 356	79.8%	-	-	-	-	2 713	159.6%	-	75.5%	-
Depreciation and asset impairment	21 994	21 994	4 194	19.8%	4 194	19.8%	38 339	174.2%	36 933	168.0%	83 157	378.0%	4 992	99.3%	639.9%
Finance charges	600	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	154 425	154 425	34 432	22.6%	32 223	20.9%	30 189	19.6%	19 289	11.8%	117 133	75.8%	28 714	86.2%	(36.2%)
Other Materials	20 621	20 621	3 755	18.5%	3 827	18.1%	2 717	19.6%	1 638	7.2%	12 118	47.2%	4 458	60.5%	(68.8%)
Contracted services	57 109	57 209	9 456	16.9%	10 844	27.7%	12 918	22.6%	7 740	13.6%	40 823	78.6%	8 231	110.9%	(6.1%)
Transfers and grants	14 094	14 094	6 454	45.4%	4 994	35.8%	3 712	26.3%	2 922	20.7%	17 552	121.3%	11 731	86.2%	(75.1%)
Other expenditure	67 161	67 043	19 402	28.9%	12 642	18.8%	11 107	16.7%	9 140	13.6%	52 417	78.2%	19 781	82.2%	(51.3%)
Loss on disposal of PPE	-	-	-	-	-	-	21 273	-	-	-	21 273	-	1 333	-	(100.0%)
Surplus/(Deficit)	**(31 332)**	**(31 332)**	**17 310**		**(751)**		**(24 339)**		**(50 256)**		**(58 036)**		**(39 293)**		
Transfers recognised - capital	53 566	53 566	39 276	73.3%	8 419	15.7%	-	-	-	-	47 694	89.0%	11 628	54.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 234**	**22 234**	**56 585**		**5 668**		**(24 339)**		**(50 256)**		**(12 342)**		**(27 664)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**22 234**	**22 234**	**56 585**		**5 668**		**(24 339)**		**(50 256)**		**(12 342)**		**(27 664)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 234**	**22 234**	**56 585**		**5 668**		**(24 339)**		**(50 256)**		**(12 342)**		**(27 664)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 234**	**22 234**	**56 585**		**5 668**		**(24 339)**		**(50 256)**		**(12 342)**		**(27 664)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**65 061**	**65 061**	**34 038**	**52.3%**	**52 641**	**81.2%**	**4 421**	**6.8%**	**7 619**	**11.7%**	**98 920**	**152.0%**	**30 615**	**100.7%**	**(75.1%)**
National Government	53 566	53 566	19 882 8 849	37.1%	52 537	98.1%	4 315	8.1%	1 694	3.2%	78 429 8 849	146.4%	10 104	77.8%	(83.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 566**	**53 566**	**28 731**	**53.6%**	**52 537**	**98.1%**	**4 315**	**8.1%**	**1 694**	**3.2%**	**87 277**	**162.9%**	**10 104**	**77.8%**	**(83.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 495	11 495	5 307	46.2%	104	0.9%	106	0%	5 925	51.5%	11 642	101.3%	20 511	100.3%	(71.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**65 061**	**65 061**	**34 038**	**52.3%**	**52 641**	**81.2%**	**4 421**	**6.8%**	**7 619**	**11.7%**	**98 920**	**152.0%**	**30 615**	**100.7%**	**(75.1%)**
Governance and Administration	**1 709**	**1 709**	**78**	**5 %**	**84**	**5 %**	**118**	**10 %**	**594**	**34 %**	**874**	**51 %**	**1 621**	**97 %**	**(63 %)**
Executive & Council	-	-	-	-	-	-	-	-	78	-	78	-	-	-	(100.0%)
Budget & Treasury Office	600	600	-	-	36	6.0%	44	7.4%	24	4.0%	104	17.3%	68	68.4%	(72.8%)
Corporate Services	770	770	39	3.7%	50	6.5%	94	12.2%	169	24.5%	351	45.6%	473	105.8%	(64.2%)
Community & Public Safety	**1 020**	**1 020**	**-**	**-**	**1**	**1 %**	**16**	**1.6%**	**44**	**5 %**	**61**	**6 %**	**68**	**9 %**	**(35 %)**
Community & Social Services	1 020	1 020	-	-	1	1%	16	1.3%	20	1.6%	37	3.1%	68	9.1%	(67.2%)
Sport And Recreation	25	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	450	450	-	-	-	-	-	-	24	5.4%	24	5.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 936**	**35 936**	**17 623**	**49.1%**	**35 797**	**99.6%**	**3 742**	**10.4%**	**1 512**	**4.2%**	**58 674**	**163.3%**	**20 894**	**100.5%**	**(92.7%)**
Planning and Development	48	48	4	9.0%	12	25.1%	-	-	16	41.7%	33	82.1%	25	53.9%	(33.6%)
Road Transport	35 888	35888	17 620	49.1%	35 784	99.7%	3 742	10.4%	1 496	4.2%	58 841	163.4%	20 782	100.6%	(92.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 075**	**26 075**	**16 386**	**62.8%**	**16 937**	**65.0%**	**523**	**2.0%**	**5 772**	**22.1%**	**39 641**	**152.0%**	**9 188**	**92.0%**	**(37.2%)**
Electricity	22 180	22 180	16 386	73.9%	16 734	75.4%	574	2.6%	3 704	16.7%	39 412	178.0%	8 687	110.4%	(33.5%)
Water	2 935	2 935	-	-	192	6.5%	(71)	(3.0%)	-	-	120	4.0%	-	-	-
Waste Water Management	1 555	1 555	-	-	12	0%	22	1.4%	2	0%	36	2.3%	502	29.3%	(99.7%)
Waste Management	405	405	-	-	-	-	-	-	10	2.6%	13	3.6%	-	65.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**485 513**	**485 513**	**188 233**	**38.8%**	**127 233**	**26.2%**	**141 598**	**29.2%**	**76 898**	**15.8%**	**533 961**	**110.0%**	**76 544**	**84.4%**	**.5%**
Property rates, penalties and collection charges	56 758	56 758	14 633	25.8%	13 548	23.9%	11 789	20.8%	14 915	26.3%	54 885	96.7%	13 140	90.6%	13.5%
Service charges	264 471	264 470	64 384	24.3%	61 282	23.1%	49 153	18.5%	59 602	22.5%	231 772	94.6%	44 038	64.8%	35.3%
Other revenue	12 348	13 348	16 972	137.4%	(2 440)	-19.8%	91 452	393.5%	1 644	12.3%	67 627	506.6%	18 241	166.2%	91.0%
Government - operating	114 033	114 033	60 406	53.0%	40 440	35.5%	39 069	17.9%			139 944	159.1%		90.2%	
Government - capital	33 000	33 000	31 838	96.5%	13 303	40.3%	5 134	15.6%	2 960	9.0%	53 235	161.3%		100.0%	(100.0%)
Interest	2 403	2 404	1 000	41.6%	900	37.5%	1 000	10.0%	422	12.4%	3 322	41.7%	801	100.7%	(49.0%)
Dividends															
Payments	**(452 431)**	**(452 431)**	**(165 576)**	**23.3%**	**(122 486)**	**27.7%**	**(114 059)**	**25.3%**	**(96 873)**	**21.4%**	**(439 592)**	**97.2%**	**(84 867)**	**97.8%**	**2.0%**
Suppliers and employees	(436 220)	(436 220)	(161 444)	22.1%	(119 528)	27.5%	(109 749)	25.2%	(90 218)	20.6%	(419 958)	96.8%	(87 288)	99.4%	3.3%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(14 096)	(14 096)	(4 132)	29.3%	(3 928)	27.9%	(4 918)	34.9%	(6 668)	47.3%	(19 624)	139.2%	(7 699)	71.4%	(13.0%)
Net Cash from/(used) Operating Activities	**33 691**	**33 691**	**62 039**	**249.9%**	**4 747**	**14.2%**	**20 933**	**51.4%**	**(19 975)**	**(60.4%)**	**94 369**	**285.3%**	**(16 454)**	**31.4%**	**8.2%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	(.5%)	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	(.5%)	-
Payments	**(64 993)**	**(64 993)**	**(33 991)**	**50.9%**	**(12 202)**	**18.9%**	**(3 463)**	**5.3%**	**20 653**	**(31.8%)**	**(28 156)**	**43.3%**	**(29 784)**	**122.1%**	**(171.7%)**
Capital assets	(64 993)	(64 993)	(33 991)	50.9%	(12 202)	18.9%	(3 463)	5.3%	20 653	(31.8%)	(28 156)	43.3%	(29 784)	122.1%	(171.7%)
Net Cash from/(used) Investing Activities	**(64 993)**	**(64 993)**	**(33 991)**	**50.9%**	**(12 202)**	**18.9%**	**(3 463)**	**5.3%**	**20 653**	**(31.8%)**	**(28 156)**	**43.3%**	**(29 784)**	**159.8%**	**(171.7%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	42	-	111	-	153	-	146	(811.5%)	(24.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	42	-	111	-	153	-	146	51.7%	(24.1%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	42	-	111	-	153	-	146	(2 552.7%)	(24.1%)
Net Increase/(Decrease) in cash held	**(31 914)**	**(31 914)**	**49 577**	**(155.3%)**	**(7 518)**	**23.6%**	**23 517**	**(73.7%)**	**769**	**(2.5%)**	**66 365**	**(208.0%)**	**(47 191)**	**512.7%**	**(161.7%)**
Cash/cash equivalents at the year begin:	520	520	-	-	49 077	49 316.3%	42 559	39 648.9%	66 328	64 648.8%	-	-	54 748	43.9%	344.8%
Cash/cash equivalents at the year end:	(31 394)	(31 394)	49 577	(157.9%)	42 559	(135.6%)	66 076	(210.5%)	67 097	(213.7%)	66 365	(211.4%)	7 557	(76.9%)	(695.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 822	8.4%	1 314	6.0%	1 189	4.2%	16 882	78.4%	19 958	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transac	8 404	68.4%	884	7.8%	356	3.1%	3 451	29.6%	11 695	9.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	3 068	9.0%	1 348	4.1%	968	2.9%	27 139	83.9%	32 524	28.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 395	8.3%	772	4.7%	624	3.8%	13 640	83.2%	16 392	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 118	9.0%	518	4.2%	431	3.5%	10 377	83.4%	12 444	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	201	2.3%	236	2.3%	221	2.1%	6 413	93.4%	7 091	6.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 383	8.4%	750	4.1%	630	3.8%	13 273	83.6%	16 961	13.2%	-	-	-	-
Total By Income Source	**15 389**	**13.5%**	**5 822**	**5.1%**	**4 258**	**3.7%**	**89 257**	**77.8%**	**113 706**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 077	32.2%	1 207	18.7%	1 033	16.0%	2 122	33.0%	6 440	5.7%	-	-	-	-
Commercial	6 853	24.4%	1 580	5.6%	846	3.0%	18 863	67.0%	28 144	24.8%	-	-	-	-
Households	6 459	8.7%	2 955	4.0%	2 235	3.1%	60 982	84.2%	72 631	63.9%	-	-	-	-
Other	100	3.7%	80	2.9%	143	5.2%	2 290	83.9%	2 732	2.4%	-	-	-	-
Total By Customer Group	**15 389**	**13.5%**	**5 822**	**5.1%**	**4 258**	**3.7%**	**89 257**	**77.8%**	**113 706**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Adrinkuils	
Financial Manager	Mr HA Mahomed	054 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**152 786**	**156 223**	**65 899**	**43.1%**	**41 593**	**27.2%**	**36 691**	**23.7%**	**8 963**	**5.7%**	**153 437**	**98.2%**	**4 312**	**92.8%**	**107.8%**
Property rates	16 745	19 734	11 246	67.1%	2 147	12.8%	2 422	12.3%	2 422	12.3%	18 235	92.4%	2 038	93.3%	18.8%
Property rates - penalties and collection charges	2 084	2 621	-	-	-	-	-	-	-	-	-	-	-	48.4%	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 678	1 678	428	25.5%	422	25.1%	418	24.9%	418	24.9%	1 686	100.4%	413	103.7%	1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	172	67	20	11.6%	11	6.1%	20	44.2%	6	9.8%	61	108.1%	31	60.2%	-80.2%
Interest earned - external investments	1 344	1 616	482	36.0%	334	24.1%	520	32.6%	466	28.8%	1 796	111.4%	283	102.7%	64.9%
Interest earned - outstanding debtors	-	-	731	-	596	-	438	-	358	-	2 121	-	356	-	4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	397	394	99	24.9%	21	5.2%	21	8.0%	130	49.2%	271	102.6%	20	28.4%	543.4%
Licences and permits	671	671	126	18.8%	208	31.0%	216	32.2%	218	32.5%	768	114.5%	157	99.0%	38.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	129 124	129 124	52 587	40.7%	37 810	29.3%	32 666	25.3%	4 699	3.6%	127 760	98.9%	894	92.4%	425.5%
Other own revenue	356	410	196	55.3%	67	27.6%	246	59.7%	246	60.2%	742	180.9%	127	106.3%	94.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**142 787**	**145 578**	**29 375**	**20.6%**	**33 838**	**23.7%**	**33 119**	**22.7%**	**40 529**	**27.8%**	**136 860**	**94.0%**	**28 257**	**90.2%**	**43.4%**
Employee related costs	58 991	63 232	14 846	25.2%	17 803	31.4%	16 257	25.7%	16 037	25.3%	64 932	102.7%	12 232	100.3%	31.0%
Remuneration of councillors	11 996	11 996	1 886	15.7%	2 838	23.6%	3 716	31.0%	3 117	26.0%	11 552	96.3%	3 330	98.9%	(6.1%)
Debt impairment	1 819	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 339	12 943	-	-	4 640	23.2%	2 349	18.1%	787	6.1%	7 774	60.1%	-	-	(100.0%)
Finance charges	19	33	459	2 358.0%	6	30.3%	4	18.8%	0	1.1%	472	2 310.2%	9	1 099.7%	(70.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 760	14 541	2 454	16.3%	1 937	13.1%	3 378	23.2%	3 027	20.8%	10 797	73.9%	1 441	68.3%	110.0%
Transfers and grants	227	1 427	178	86.1%	36	17.3%	212	14.9%	547	38.1%	974	67.9%	123	266.5%	338.7%
Other expenditure	39 839	39 588	9 552	24.7%	6 580	16.9%	7 163	18.1%	15 004	38.0%	38 302	96.8%	11 095	106.8%	35.2%
Loss on disposal of PPE	-	1 819	-	-	-	-	12	2.0%	1 388	76.3%	1 405	77.2%	-	-	(100.0%)
Surplus/(Deficit)	**10 022**	**10 647**	**36 515**		**7 756**		**3 572**		**(31 566)**		**16 577**		**(23 945)**		
Transfers recognised - capital	42 891	42 891	14 575	32.8%	11 958	27.9%	8 458	19.6%	13 118	30.6%	47 502	110.8%	7 330	89.3%	79.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**52 913**	**53 538**	**50 090**		**19 661**		**12 279**		**(18 448)**		**64 082**		**(16 612)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**52 913**	**53 538**	**50 090**		**19 661**		**12 279**		**(18 448)**		**64 082**		**(16 612)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**52 913**	**53 538**	**50 090**		**19 661**		**12 279**		**(18 448)**		**64 082**		**(16 612)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**52 913**	**53 538**	**50 090**		**19 661**		**12 279**		**(18 448)**		**64 082**		**(16 612)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**47 873**	**47 873**	**12 788**	**26.7%**	**10 263**	**21.4%**	**9 382**	**19.6%**	**10 010**	**37.0%**	**50 443**	**105.4%**	**6 873**	**75.7%**	**182.0%**
National Government	42 391	42 391	12 167	28.7%	9 957	23.5%	8 265	19.4%	14 158	33.4%	44 488	105.0%	6 076	78.4%	133.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**42 391**	**42 391**	**12 167**	**28.7%**	**9 957**	**23.5%**	**8 265**	**19.4%**	**14 158**	**33.4%**	**44 488**	**105.0%**	**6 076**	**79.3%**	**133.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 482	5 482	621	11.3%	306	5.6%	1 117	21.4%	3 852	70.1%	5 896	108.4%	797	34.1%	383.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**47 873**	**47 873**	**12 788**	**26.7%**	**10 263**	**21.4%**	**9 382**	**19.6%**	**10 010**	**37.0%**	**50 443**	**105.4%**	**6 873**	**75.7%**	**182.0%**
Governance and Administration	**743**	**743**	**6**	**1.4%**	**109**	**41.9%**	**175**	**149.1%**	**-**	**-**	**457**	**101.1%**	**764**	**14.7%**	**-100.0%**
Executive & Council	163	163	-	-	-	-	60	43.6%	-	-	60	40.6%	647	72.6%	(100.0%)
Budget & Treasury Office	43	43	-	-	59	122.0%	107	733.4%	-	-	258	602.4%	107	59.2%	(100.0%)
Corporate Services	53	53	6	17.1%	54	169.2%	7	3.0%	-	-	64	139.3%	8	31.2%	(100.0%)
Community and Public Safety	**498**	**498**	**-**	**-**	**448**	**99.1%**	**456**	**78.5%**	**91**	**17.7%**	**754**	**169.1%**	**6**	**48.9%**	**1 418.9%**
Community & Social Services	368	368	-	-	16	4.2%	110	29.8%	85	23.1%	211	57.2%	1	40.2%	8 176.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	350	350	-	-	152	51.0%	350	100.0%	-	-	513	171.6%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 483**	**46 483**	**12 770**	**27.3%**	**9 989**	**21.5%**	**8 539**	**18.4%**	**16 400**	**35.4%**	**47 713**	**102.8%**	**6 091**	**76.9%**	**169.4%**
Planning and Development	46 483	46 483	330	7%	-	-	444	1.0%	90	0%	865	1.7%	6	0%	(100)%
Road Transport	-	-	12 447	-	9 989	-	8 095	-	16 310	-	46 868	-	6 085	13 209.0%	168.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**598**	**550**	**-**	**-**	**-**	**-**	**-**	**-**	**1 520**	**276.3%**	**1 520**	**276.3%**	**-**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	598	550	-	-	-	-	-	-	1 520	276.3%	1 520	276.3%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**190 393**	**193 075**	**67 159**	**35.3%**	**45 393**	**23.8%**	**44 425**	**23.0%**	**3 003**	**1.6%**	**159 979**	**82.9%**	**3 265**	**99.1%**	**(8.0%)**
Property rates, penalties and collection charges	14 472	16 803	1 660	11.5%	2 179	15.1%	7 904	47.0%	1 817	10.8%	13 560	80.7%	1 813	94.1%	(1%)
Service charges	1 204	1 208	358	29.4%	207	16.6%	208	16.3%	208	17.0%	1 016	80.7%	218	178.1%	3%
Other revenue	1 424	1 554	410	28.4%	416	29.0%	78	5.0%	558	36.0%	2 322	149.0%	641	65.8%	-87.4%
Government - operating	120 124	129 124	53 546	42.8%	37 258	29.9%	32 258	25.0%			134 063	96.0%		91.8%	
Government - capital	43 169	43 169	11 184	25.9%	5 333	12.4%	4 000	9.3%			15 517	35.9%		100.0%	
Interest	1 244	1 214	402	32.3%	320	25.7%	978	33.0%	420	29.2%	1 960	111.6%	594	95.3%	-62.4%
Dividends															
Payments	**(127 691)**	**(133 663)**	**(35 920)**	**28.1%**	**(32 735)**	**25.6%**	**(31 659)**	**23.4%**	**(34 325)**	**25.2%**	**(134 639)**	**99.3%**	**(26 703)**	**103.0%**	**28.5%**
Suppliers and employees	(126 864)	(130 634)	(35 460)	28.0%	(32 740)	25.8%	(31 655)	23.5%	(34 333)	25.3%	(134 187)	99.1%	(26 688)	103.0%	28.6%

Finance charges	(59)	(33)	(458)	2 356.9%	(6)	30.9%	(6)	18.8%	(5)	11.9%	(413)	2 010.2%	(6)	99.8%	(70.1%)
Transfers and grants	(207)	(207)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**63 282**	**57 210**	**31 220**	**-49.3%**	**12 633**	**20.6%**	**12 565**	**22.6%**	**(31 323)**	**(54.8%)**	**25 111**	**-43.9%**	**(23 648)**	**91.4%**	**33.6%**
Cash Flow from Investing Activities															
Receipts	-	-	**1 413**	-	**10 632**	-	**13 250**	-	-	-	**25 291**	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	632	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	643	-	632	-	3 660	-	-	-	4 843	-	-	-	-
Decrease in other non-current receivables	-	-	770	-	10 000	-	9 691	-	-	-	20 461	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(47 873)**	**(61 915)**	**(13 316)**	**27.8%**	**(12 557)**	**26.2%**	**(10 733)**	**17.3%**	**(22 662)**	**36.6%**	**(59 272)**	**95.7%**	**(6 493)**	**61.8%**	**248.9%**
Capital assets	(47 873)	(61 915)	(13 316)	27.8%	(12 557)	26.2%	(10 733)	17.3%	(22 662)	36.6%	(59 272)	95.7%	(6 493)	61.8%	248.9%
Net Cash from/(used) Investing Activities	**(47 873)**	**(61 915)**	**(11 903)**	**24.9%**	**(1 925)**	**4.0%**	**2 521**	**(4.1%)**	**(22 662)**	**36.6%**	**(33 979)**	**54.9%**	**(6 493)**	**74.7%**	**248.9%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(536)**	**(531)**	**(746)**	**39.7%**	**(780)**	**39.9%**	**(771)**	**31.9%**	**(739)**	**31.9%**	**(3 566)**	**64.9%**	**(173)**	**9.7%**	**9.7%**
Repayment of borrowing	(536)	(531)	(746)	39.7%	(780)	39.9%	(771)	31.9%	(739)	31.9%	(3 566)	64.9%	(173)	9.7%	9.7%
Net Cash from/(used) Financing Activities	**(536)**	**(531)**	**(746)**	**22.7%**	**(780)**	**23.2%**	**(771)**	**23.2%**	**(739)**	**23.8%**	**(3 566)**	**91.9%**	**(172)**	**9.2%**	**9.2%**
Net Increase/(Decrease) in cash held	**15 184**	**(5 036)**	**19 257**	**127.5%**	**10 632**	**70.4%**	**15 010**	**(297.9%)**	**(54 664)**	**1 073.1%**	**(9 165)**	**181.9%**	**(30 097)**	**339.4%**	**69.2%**
Cash/cash equivalents at the year begin:	3 304	15 678	10 679	286.3%	34 930	699.6%	45 560	299.6%	60 570	398.4%	15 674	100.0%	45 560	99.8%	32.5%
Cash/cash equivalents at the year end:	**20 489**	**10 638**	**34 936**	**171.2%**	**45 560**	**233.6%**	**60 570**	**589.3%**	**6 906**	**61.2%**	**6 509**	**61.2%**	**15 674**	**284.8%**	**(68.5%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	470	3.4%	199	1.4%	(28)	(.2%)	13 401	95.2%	13 238	40.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	111	1.3%	67	.8%	96	1.1%	8 017	96.9%	8 740	27.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	3	1.7%	1	.9%	(9)	(6.2%)	152	103.6%	147	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	111	1.1%	109	1.1%	138	1.4%	9 688	96.4%	10 046	31.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	292	100.0%	292	.9%	-	-	-	-
Total By Income Source	**699**	**2.2%**	**368**	**1.1%**	**196**	**.6%**	**31 251**	**96.1%**	**32 514**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	68	.5%	68	.5%	(121)	(.9%)	14 468	99.9%	14 483	44.5%	-	-	-	-
Commercial	(344)	2.0%	(522)	4.9%	(560)	4.9%	10 558	98.0%	11 568	(35.6%)	-	-	-	-
Households	1 035	2.9%	822	2.3%	877	2.5%	6 225	92.3%	6 747	20.7%	-	-	-	-
Other	(59)	.7%	1	.0%	(96)	.4%	(2 000)	99.0%	(2 020)	(62.8%)	-	-	-	-
Total By Customer Group	**699**	**2.2%**	**368**	**1.1%**	**196**	**.6%**	**31 251**	**96.1%**	**32 514**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	2 397	100.0%	2 397	49.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 203	88.2%	292	11.7%	-	-	-	-	2 495	51.6%
Total	**2 203**	**45.6%**	**292**	**6.0%**	**-**	**-**	**2 397**	**49.6%**	**4 892**	**100.0%**

Contact Details

Municipal Manager	Mr B/C Nkhuli	035 831 7500 ext/534
Financial Manager	Mr M.P.S Mthembu	035 831 7516

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**321 511**	**321 511**	**93 378**	**29.0%**	**61 142**	**19.0%**	**53 917**	**16.5%**	**8 138**	**2.5%**	**215 575**	**67.1%**	**44 483**	**91.0%**	**(81.7%)**
Property rates	53 645	53 645	32 582	60.7%	6 000	11.2%	5 388	10.0%	1 800	3.4%	45 869	85.4%	31 936	147.8%	(94.1%)
Property rates - penalties and collection charges	1 500	1 500	1 158	72.8%	114	7.6%	38	1.8%	6	0%	1 316	87.8%	16	(56.0%)	(62.8%)
Service charges - electricity revenue	115 854	115 854	14 387	12.4%	8 796	7.6%	10 898	9.4%	4 500	3.9%	38 632	33.3%	9 646	49.3%	(53.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 417	6 417	1 737	27.1%	1 162	18.1%	1 758	27.4%	571	8.9%	5 228	81.4%	1 414	82.4%	(59.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 060	1 060	278	26.2%	116	11.0%	224	21.2%	76	7.2%	695	66.1%	214	131.4%	(64.6%)
Interest earned - external investments	500	500	514	90.4%	288	52.2%	136	24.7%	84	17.0%	1 023	167.0%	209	140.6%	(59.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 038	2 038	1 216	91.8%	913	39.0%	822	33.4%	318	12.5%	3 269	132.8%	1 618	117.4%	(82.3%)
Licences and permits	2 868	2 868	730	25.2%	396	13.8%	620	21.7%	167	5.8%	1 921	66.7%	1 031	114.0%	(84.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	132 173	132 173	40 426	30.4%	40 136	32.6%	32 106	24.1%	-	-	110 668	86.9%	(3)	98.8%	(100.0%)
Other own revenue	3 826	3 826	317	8.1%	219	5.6%	828	23.8%	522	12.9%	1 911	50.0%	(2 024)	51.3%	(125.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	13	-	13	-	555	9.8%	(100.0%)
Operating Expenditure	**445 463**	**445 463**	**74 255**	**16.7%**	**68 128**	**15.3%**	**70 993**	**17.7%**	**20 133**	**4.5%**	**241 505**	**54.2%**	**87 279**	**82.7%**	**(76.9%)**
Employee related costs	101 151	101 151	23 611	23.3%	15 218	15.0%	26 472	25.2%	10 166	10.0%	74 466	73.6%	10 132	77.5%	0.3%
Remuneration of councillors	12 845	12 845	2 846	22.7%	2 038	15.8%	3 574	27.8%	1 060	8.4%	9 743	75.8%	2 124	75.3%	(49.9%)
Debt impairment	2 124	2 124	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	81 598	81 598	-	-	-	-	6 674	8.2%	-	-	6 674	8.2%	(20 018)	(20.2%)	(100.0%)
Finance charges	160	160	-	-	-	-	4 070	2 543.8%	-	-	4 070	2 543.8%	-	361.5%	-
Bulk purchases	99 715	99 715	11 221	11.3%	15 029	15.1%	9 460	9.5%	(2 619)	(2.6%)	33 132	33.2%	4 388	81.8%	(159.5%)
Other Materials	-	-	91	-	16	-	277	-	20	-	392	-	5	1 470.1%	101.8%
Contracted services	150 191	150 191	8 123	8.1%	8 773	8.8%	8 578	8.6%	1 487	1.5%	24 962	24.9%	2 011	28.1%	(43.8%)
Transfers and grants	-	-	-	-	-	-	2 686	-	-	-	2 686	-	-	-	-
Other expenditure	47 720	47 720	28 160	59.0%	29 055	60.9%	17 709	37.2%	10 060	21.1%	82 039	178.2%	89 667	721.1%	(89.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	69	-	(100.0%)
Surplus/(Deficit)	**(123 952)**	**(123 952)**	**19 127**		**(6 986)**		**(36 076)**		**(11 995)**		**(25 930)**		**(42 796)**		
Transfers recognised - capital	44 957	44 957	28 008	62.3%	12 050	26.7%	-	-	-	-	40 058	89.1%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(78 995)**	**(78 995)**	**47 127**		**5 014**		**(36 076)**		**(11 995)**		**14 070**		**(42 796)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(78 995)**	**(78 995)**	**47 127**		**5 014**		**(36 076)**		**(11 995)**		**14 070**		**(42 796)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(78 995)**	**(78 995)**	**47 127**		**5 014**		**(36 076)**		**(11 995)**		**14 070**		**(42 796)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(78 995)**	**(78 995)**	**47 127**		**5 014**		**(36 076)**		**(11 995)**		**14 070**		**(42 796)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**53 594**	**53 594**	**13 301**	**24.8%**	**34 260**	**63.9%**	**1 750**	**3.3%**	**2 002**	**3.7%**	**51 352**	**95.1%**	**6 287**	**60.2%**	**(68.2%)**
National Government	44 957	44 957	13 301	29.6%	34 260	76.2%	1 750	4.0%	2 002	4.5%	51 352	114.2%	6 287	57.2%	(68.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	183.5%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 957**	**44 957**	**13 301**	**29.6%**	**34 260**	**76.2%**	**1 750**	**4.0%**	**2 002**	**4.5%**	**51 352**	**114.2%**	**6 287**	**60.2%**	**(68.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 637	8 637	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**53 594**	**53 594**	**13 301**	**24.8%**	**34 260**	**63.9%**	**1 750**	**3.3%**	**2 002**	**3.7%**	**51 352**	**95.1%**	**6 287**	**60.2%**	**(68.2%)**
Governance and Administration	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	34 160	34 160	1 418	4.1%	11 154	47.1%	1 141	6.5%	3 002	8.3%	16 816	49.2%	4 477	69.3%	(55.1%)
Community & Social Services	6 000	24 000	1 318	22.4%	9 737	1 480%	860	3.6%	2 002	8.2%	14 149	57.8%	4 477	96.4%	(55.2%)
Sport And Recreation	18 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	1 417	-	655	-	-	-	2 071	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 636**	**11 636**	**1 982**	**9.3%**	**7 892**	**67.7%**	**-**	**-**	**-**	**-**	**9 875**	**77.0%**	**-**	**1.1%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 636	11 636	1 982	9.3%	7 892	67.7%	-	-	-	-	9 875	77.0%	-	1.1%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 338**	**17 338**	**10 700**	**61.7%**	**14 774**	**85.2%**	**247**	**1.4%**	**-**	**-**	**25 721**	**148.3%**	**1 809**	**186.9%**	**(100.0%)**
Electricity	17 338	17 338	10 700	61.7%	14 774	85.2%	247	1.4%	-	-	25 721	148.3%	1 809	186.9%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**364 498**	**364 498**	**61 057**	**16.8%**	**74 258**	**20.4%**	**64 452**	**17.7%**	**7 952**	**2.2%**	**207 718**	**57.0%**	**10 742**	**79.8%**	**(26.0%)**
Property rates, penalties and collection charges	34 741	34 741	4 264	12.3%	8 685	25.0%	7 847	22.6%	1 745	5.0%	22 537	64.9%	3 123	114.5%	(44.3%)
Service charges	168 697	168 697	11 912	8.8%	7 788	5.8%	12 662	9.1%	4 622	3.9%	36 982	26.8%	7 156	42.4%	(45.4%)
Other revenue	10 215	10 215	2 397	26.4%	2 388	23.4%	2 602	24.1%	2 027	19.8%	9 548	93.5%	394	99.4%	397.9%
Government - operating	132 113	132 113	13 947	10.4%	43 138	32.4%	32 103	24.3%	-	-	89 082	66.9%	-	98.3%	
Government - capital	44 732	44 732	28 468	63.6%	12 257	27.4%	9 135	20.4%	-	-	49 860	111.4%	-	98.3%	
Interest	800	800	68	81.1%	3	34.5%	104	34.7%	162	39.4%	1 042	130.3%	209	208.8%	(22.7%)
Dividends															
Payments	**(307 205)**	**(307 205)**	**(73 897)**	**24.1%**	**(82 746)**	**26.9%**	**(65 155)**	**21.2%**	**(35 198)**	**11.5%**	**(256 995)**	**83.7%**	**21 763**	**49.1%**	**(261.7%)**
Suppliers and employees	(307 040)	(307 040)	(73 897)	24.1%	(82 746)	26.9%	(65 155)	21.2%	(35 198)	11.5%	(256 995)	83.7%	21 763	49.1%	(261.7%)

Finance charges	(160)	(153)	-	-	-	-	-	-	-	-	-	-	-	19.25	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**57 285**	**57 285**	**(12 841)**	**(22.4%)**	**(2 482)**	**(14.8%)**	**(753)**	**(1.2%)**	**(27 248)**	**(47.6%)**	**(49 273)**	**(86.0%)**	**32 554**	**366.2%**	**(183.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	**300**	**4.3%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	300	4.3%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(53 994)**	**(53 994)**	**(14 749)**	**27.3%**	**(37 693)**	**69.8%**	**(1 435)**	**2.7%**	**-**	**-**	**(53 952)**	**99.7%**	**(23 494)**	**159.8%**	**(100.0%)**
Capital assets	(53 994)	(53 994)	(14 749)	27.3%	(37 693)	69.8%	(1 435)	2.7%	-	-	(53 952)	99.7%	(23 494)	159.8%	(100.0%)
Net Cash from/(used) Investing Activities	**(53 994)**	**(53 994)**	**(14 749)**	**27.3%**	**(37 693)**	**69.8%**	**(1 435)**	**2.7%**	**-**	**-**	**(53 952)**	**99.7%**	**(23 194)**	**197.8%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 291**	**3 291**	**(27 590)**	**(838.4%)**	**(40 147)**	**(1 462.3%)**	**(2 142)**	**(65.1%)**	**(27 248)**	**(827.9%)**	**(103 125)**	**(3 133.7%)**	**9 328**	**2 427.3%**	**(282.3%)**
Cash/cash equivalents at the year begin:	11 541	11 541	5 328	30.9%	(34 691)	(300.1%)	(35 208)	607.3%	(72 540)	523.9%	3 924	33.0%	51 668	98.9%	(92.3%)
Cash/cash equivalents at the year end:	**14 832**	**14 832**	**(24 091)**	**(162.9%)**	**(74 838)**	**(472.7%)**	**(72 358)**	**(457.1%)**	**(99 788)**	**(870.8%)**	**(99 598)**	**(870.8%)**	**60 996**	**526.7%**	**(843.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr N Mahlaba	035 874 5135
Financial Manager	Mr M J Mthenga	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**484 944**	**462 316**	**146 170**	**31.9%**	**118 433**	**25.9%**	**95 644**	**20.7%**	**9 203**	**2.0%**	**371 450**	**80.3%**	**9 879**	**66.6%**	**(6.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	22 766	19 606	5 846	25.7%	4 331	19.0%	3 859	19.4%	2 987	15.2%	17 017	86.8%	6 666	146.1%	(54.0%)
Service charges - sanitation revenue	8 900	7 740	2 286	25.8%	3 135	35.2%	1 992	16.2%	1 701	22.0%	8 438	109.0%	2 118	69.8%	(17.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	168	168	58	35.2%	-	-	32	20.1%	36	22.6%	133	77.9%	37	320.2%	(37.0%)
Interest earned - external investments	1 600	2 071	677	67.7%	339	33.9%	782	37.8%	1 537	74.2%	3 336	170.7%	786	69.8%	95.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	9	-	20	-	28	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	336 701	331 311	138 170	41.0%	109 637	32.6%	89 956	26.8%	1 500	3%	339 263	102.1%	92	97.3%	(100.0%)
Other own revenue	90 307	101 160	947	1.0%	992	1.0%	740	.7%	1 372	1.4%	4 050	4.0%	398	1.3%	244.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**458 996**	**457 366**	**105 242**	**22.9%**	**158 308**	**34.5%**	**113 844**	**24.9%**	**138 232**	**30.2%**	**515 626**	**112.7%**	**128 512**	**99.7%**	**7.5%**
Employee related costs	149 591	149 591	39 922	26.9%	39 566	26.5%	40 352	27.0%	39 445	26.4%	158 285	105.8%	27 091	104.6%	6.2%
Remuneration of councillors	6 170	6 170	1 538	24.9%	1 564	25.3%	1 659	26.9%	1 670	27.1%	6 431	107.4%	1 792	96.8%	(6.8%)
Debt impairment	2 084	2 084	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 565	20 565	-	-	-	-	10 391	31.9%	15 035	46.2%	25 427	78.1%	7 422	77.0%	102.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	84 868	84 868	18 370	21.6%	21 163	25.0%	15 913	18.8%	14 342	16.9%	69 807	82.2%	8 783	77.0%	63.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	47 367	47 282	10 666	22.5%	9 727	20.5%	8 751	18.5%	9 666	20.7%	39 149	82.8%	11 023	61.8%	(14.9%)
Transfers and grants	1 800	1 800	-	-	-	-	-	-	-	-	-	-	103	7.6%	(100.0%)
Other expenditure	132 569	121 338	33 547	36.7%	86 288	64.9%	36 578	27.9%	57 929	44.1%	214 324	164.7%	71 911	139.2%	6.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 948**	**4 949**	**42 929**		**(39 875)**		**(18 201)**		**(129 029)**		**(144 176)**		**(118 634)**		
Transfers recognised - capital	497 438	522 043	114 118	22.9%	293 719	41.0%	264 757	39.2%	47 163	9.0%	599 758	109.1%	15 500	104.3%	207.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	586	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**503 386**	**526 993**	**157 047**		**163 844**		**186 556**		**(81 866)**		**425 583**		**(103 158)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**503 386**	**526 993**	**157 047**		**163 844**		**186 556**		**(81 866)**		**425 583**		**(103 158)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**503 386**	**526 993**	**157 047**		**163 844**		**186 556**		**(81 866)**		**425 583**		**(103 158)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**503 386**	**526 993**	**157 047**		**163 844**		**186 556**		**(81 866)**		**425 583**		**(103 158)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**503 386**	**526 993**	**68 526**	**13.6%**	**161 185**	**32.0%**	**122 964**	**23.3%**	**162 498**	**30.8%**	**515 193**	**97.8%**	**51 971**	**70.3%**	**212.7%**
National Government	497 538	522 147	68 486	13.8%	158 867	32.1%	120 920	23.2%	161 873	31.0%	511 146	97.9%	33 446	69.7%	384.0%
Provincial Government	-	-	-	-	827	-	-	-	-	-	827	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**497 538**	**522 147**	**68 486**	**13.8%**	**159 694**	**32.1%**	**120 920**	**23.2%**	**161 873**	**31.0%**	**510 973**	**97.9%**	**33 446**	**69.7%**	**384.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 848	4 846	40	.7%	379	6.4%	2 065	42.6%	625	12.9%	3 104	64.0%	18 525	78.2%	(96.6%)
Public contributions and donations	-	-	-	-	23	-	-	-	-	-	23	-	-	-	-
Capital Expenditure Standard Classification	**503 386**	**526 993**	**68 526**	**13.6%**	**161 185**	**32.0%**	**122 964**	**23.3%**	**162 498**	**30.8%**	**515 193**	**97.8%**	**51 971**	**70.3%**	**212.7%**
Governance and Administration	**5 848**	**5 848**	**45**	**.8%**	**147**	**2.5%**	**764**	**13.1%**	**499**	**8.5%**	**1 457**	**25 %**	**828**	**14.3%**	**(NA 9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 000	2 000	45	2.3%	347	17.3%	622	31.8%	493	19.8%	1 443	70.6%	168	23.2%	194.4%
Corporate Services	403	403	-	-	-	-	113	24.9%	-	-	113	24.9%	738	15.1%	(100.0%)
Community and Public Safety	-	-	-	-	**937**	-	-	-	-	-	**937**	-	**165**	**61 %**	**(468.9%)**
Community & Social Services	-	-	-	-	937	-	-	-	-	-	937	-	163	62.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 191**	**2 191**	**-**	**-**	**483**	**22.2%**	**1 102**	**50.5%**	**698**	**32.0%**	**2 284**	**104.7%**	**734**	**77.6%**	**(3.6%)**
Planning and Development	2 191	2 191	-	-	483	22.2%	1 102	50.5%	698	32.0%	2 284	104.7%	734	77.6%	(3.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**496 705**	**522 316**	**68 486**	**13.7%**	**159 428**	**32.0%**	**121 118**	**23.2%**	**161 305**	**30.9%**	**510 436**	**97.7%**	**50 186**	**72.6%**	**221.6%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	496 705	522 316	68 486	13.7%	159 428	32.0%	121 118	23.2%	161 305	30.9%	510 436	97.7%	50 186	72.6%	221.6%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**925 926**	**959 885**	**255 045**	**27.5%**	**322 185**	**34.8%**	**193 019**	**20.3%**	**65 959**	**6.9%**	**836 207**	**87.9%**	**22 886**	**117.1%**	**188.2%**
Property rates, penalties and collection charges	-	-	-		-		-		-		-		-		
Service charges	29 919	29 919	5 276	18.6%	4 936	22.4%	3 757	13.8%	4 216	15.7%	18 048	71.0%	6 033	165.8%	(33.4%)
Other revenue	52 808	68 547	6 781	16.8%	31 382	59.6%	5 337	7.8%	23 088	33.7%	66 469	97.0%	1 015	2 145.3%	5 492.3%
Government - operating	356 761	331 247	128 170	35.9%	159 636	33.5%	119 154	36.0%	3 138	1.4%	370 497	111.9%	13 332	104.8%	(75.7%)
Government - capital	484 437	529 171	114 818	23.7%	116 188	24.0%	64 772	12.2%	34 517	14.2%	330 295	62.4%	-	100.0%	(100.0%)
Interest	1 000	2 001	877	87.7%	1 083	54.2%	1 000	33.7%	1 097	74.2%	3 233	162.0%	536	53.3%	104.8%
Dividends	-	-	-		-		-		-		-		-		
Payments	**(403 188)**	**(401 357)**	**(150 903)**	**37.3%**	**(126 548)**	**30.9%**	**(183 688)**	**45.8%**	**(61 418)**	**15.3%**	**(519 648)**	**129.5%**	**(127 753)**	**129.2%**	**(51.9%)**
Suppliers and employees	(401 337)	(399 858)	(150 903)	37.4%	(126 548)	31.6%	(128 549)	32.2%	(61 418)	15.4%	(464 503)	116.2%	(127 625)	118.7%	(51.9%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 861)	(1 524)	-	-	-	-	(65 146)	3 553.5%	-	-	(62 146)	3 553.5%	(139)	2 356.7%	(100.0%)
Net Cash from/(used) Operating Activities	**532 738**	**569 528**	**105 042**	**26.1%**	**107 639**	**37.8%**	**9 325**	**1.7%**	**4 549**	**.8%**	**316 555**	**57.6%**	**(184 937)**	**57.6%**	**(184.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	**20 000**	-	**50 000**	-	**70 000**	-	-	-	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	20 000	-	50 000	-	70 000	-	-	-	(100.0%)
Payments	(523 388)	(479 777)	(53 916)	10.7%	(148 245)	28.1%	(100 000)	21.0%	(70 662)	14.8%	(380 671)	79.3%	(34 699)	38.7%	134.9%
Capital assets	(523 388)	(479 777)	(53 916)	10.7%	(148 245)	28.1%	(100 000)	21.0%	(70 662)	14.8%	(380 671)	79.3%	(34 699)	38.7%	134.9%
Net Cash from/(used) Investing Activities	**(523 388)**	**(479 777)**	**(53 916)**	**10.7%**	**(148 245)**	**28.1%**	**(80 000)**	**16.8%**	**(20 662)**	**4.2%**	**(310 671)**	**64.8%**	**(34 699)**	**38.7%**	**(12.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**19 352**	**89 751**	**51 223**	**264.7%**	**51 394**	**265.6%**	**(71 477)**	**(102.5%)**	**(25 253)**	**(36.2%)**	**5 886**	**8.4%**	**(139 698)**	**(169.3%)**	**(81.8%)**
Cash/cash equivalents at the year begin:	(5 489)	(5 489)	(45 487)	827.3%	5 736	(104.5%)	57 131	(1 039.6%)	(14 346)	260.9%	(45 487)	827.3%	244 624	160.3%	(153.5%)
Cash/cash equivalents at the year end:	13 863	84 262	5 736	41.4%	57 131	412.4%	(14 346)	(22.3%)	(39 599)	(61.6%)	(39 599)	(61.6%)	160 786	(66.6%)	(137.4%)

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off Against Debtors		Impairment -Bad Debts i.t.o Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	5 274	9.6%	662	1.6%	47 775	89.6%	-	-	53 977	74.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Proper	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	1 084	6.0%	362	2.0%	16 604	92.0%	-	-	18 050	25.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	13	49.6%	6	24.9%	7	25.6%	-	-	26	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**6 385**	**8.9%**	**1 230**	**1.7%**	**64 586**	**89.9%**	**-**	**-**	**72 109**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 627	18.2%	246	2.7%	7 073	79.1%	-	-	8 946	12.4%	-	-	-	-
Commercial	609	26.7%	82	3.7%	1 480	69.6%	-	-	2 291	3.1%	-	-	-	-
Households	3 884	8.4%	902	1.9%	42 450	91.6%	-	-	46 237	64.1%	-	-	-	-
Other	116	17.3%	10	1.6%	545	80.9%	-	-	671	.9%	-	-	-	-
Total By Customer Group	**6 385**	**8.9%**	**1 230**	**1.7%**	**64 586**	**89.9%**	**-**	**-**	**72 109**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 600	51.1%	-	-	-	-	26 647	49.9%	54 457	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**27 600**	**51.1%**	**-**	**-**	**-**	**-**	**26 647**	**49.9%**	**54 457**	**100.0%**

Contact Details

Municipal Manager	Mr J H de Klerk	033 874 0324
Financial Manager	D M Ross	033 874 0336

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**157 176**	**153 688**	**39 764**	**38.0%**	**49 197**	**31.3%**	**39 401**	**25.3%**	**8 511**	**5.5%**	**156 872**	**100.8%**	**9 868**	**96.2%**	**(13.8%)**
Property rates	20 016	17 188	4 298	21.5%	4 298	21.5%	4 298	25.0%	4 298	25.0%	17 188	100.0%	8 917	104.8%	(58.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	81	202	50	62.1%	50	62.1%	50	25.0%	50	25.0%	202	100.0%	29	-	153.2%
Rental of facilities and equipment	307	307	58	18.9%	62	19.4%	62	20.1%	62	20.1%	242	78.8%	58	61.4%	4.5%
Interest earned - external investments	4 911	5 606	1 598	32.5%	1 562	31.8%	1 791	31.4%	1 530	26.8%	6 431	114.7%	1 038	102.9%	21.2%
Interest earned - outstanding debtors	691	604	8	-	-	-	-	-	-	-	13	-	198	174.8%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	493	800	339	84.8%	339	82.2%	390	48.8%	218	27.2%	1 276	159.5%	264	240.0%	(17.5%)
Licences and permits	3 968	3 660	977	24.7%	891	22.5%	980	24.7%	998	25.1%	3 854	96.8%	933	102.4%	6.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	124 728	124 910	32 282	41.3%	41 981	33.1%	31 760	25.0%	777	6%	126 801	99.9%	1 038	99.4%	(25.0%)
Other own revenue	82	312	156	192.5%	34	40.6%	66	31.2%	639	190.1%	894	286.6%	103	4.3%	492.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**150 124**	**186 550**	**27 953**	**18.6%**	**42 227**	**28.1%**	**29 965**	**16.1%**	**33 764**	**18.1%**	**133 948**	**71.7%**	**22 948**	**87.8%**	**46.9%**
Employee related costs	28 237	40 432	7 726	27.4%	9 228	24.1%	8 306	20.5%	9 160	22.6%	34 419	85.1%	7 494	83.7%	22.2%
Remuneration of councillors	8 906	8 872	2 017	22.7%	2 017	22.5%	3 121	31.3%	2 370	23.8%	9 524	84.4%	2 320	66.4%	2.4%
Debt impairment	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	227.3%	-
Depreciation and asset impairment	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-	74.4%	-
Finance charges	100	-	-	-	-	-	-	-	-	-	-	-	-	4.6%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	24 026	450	1 966	8.2%	2 304	9.6%	3 692	8143.9%	1 649	336.7%	9 606	2133.6%	-	-	(100.0%)
Contracted services	2 041	21 726	370	18.8%	7 158	281.6%	258	8%	1 089	5.4%	8 873	39.0%	20	94.1%	2,310.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	59 061	87 933	15 846	26.8%	21 517	36.4%	14 253	16.2%	19 442	22.1%	71 058	80.8%	13 123	84.3%	47.8%
Loss on disposal of PPE	-	137	-	-	-	-	-	-	13	10%	13	10%	-	-	(100.0%)
Surplus/(Deficit)	**7 054**	**(32 862)**	**11 811**		**6 970**		**9 436**		**(25 253)**		**22 924**		**(13 080)**		
Transfers recognised - capital	49 827	58 823	7 825	15.5%	15 387	31.0%	10 680	18.2%	21 332	36.2%	55 224	93.9%	5 024	98.3%	286.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**55 881**	**26 175**	**39 636**		**22 357**		**20 117**		**(3 836)**		**78 275**		**(7 556)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**55 881**	**26 175**	**39 636**		**22 357**		**20 117**		**(3 836)**		**78 275**		**(7 556)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**55 881**	**26 175**	**39 636**		**22 357**		**20 117**		**(3 836)**		**78 275**		**(7 556)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**55 881**	**26 175**	**39 636**		**22 357**		**20 117**		**(3 836)**		**78 275**		**(7 556)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**84 054**	**94 954**	**9 868**	**11.8%**	**17 540**	**20.9%**	**8 149**	**8.6%**	**14 047**	**14.8%**	**49 604**	**52.2%**	**14 759**	**87.0%**	**(4.8%)**
National Government	49 827	58 923	6 864	14.1%	13 378	27.4%	5 463	9.3%	12 011	20.4%	37 747	64.1%	5 823	100.2%	106.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	224	98.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**49 827**	**58 923**	**6 864**	**14.1%**	**13 378**	**27.4%**	**5 463**	**9.3%**	**12 011**	**20.4%**	**37 747**	**64.1%**	**6 047**	**100.1%**	**98.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 127	36 029	3 004	8.3%	4 161	11.5%	2 683	7.5%	2 035	5.6%	11 853	33.0%	8 703	63.9%	(76.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**84 054**	**94 954**	**9 868**	**11.6%**	**17 540**	**20.6%**	**8 355**	**8.7%**	**14 047**	**14.8%**	**49 703**	**52.4%**	**14 759**	**87.0%**	**(4.8%)**
Governance and Administration	**638**	**-**	**-**	**-**	**-**	**-**	**110**	**-**	**-**	**-**	**110**	**-**	**1 641**	**47.9%**	**(100.0%)**
Executive & Council	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	438	-	-	-	-	-	110	-	-	-	110	-	-	2.2%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	291	169.8%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**411**	**-**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	366		(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	46	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**84 154**	**94 954**	**9 868**	**11.7%**	**17 540**	**20.8%**	**8 149**	**8.6%**	**14 047**	**14.8%**	**49 604**	**52.2%**	**14 076**	**87.2%**	**(.2%)**
Planning and Development	84 154	94 954	9 868	11.7%	17 540	20.8%	8 149	8.6%	14 047	14.8%	49 604	52.2%	14 076	87.2%	(.2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**202 522**	**214 823**	**78 270**	**38.6%**	**77 078**	**38.1%**	**51 930**	**24.2%**	**7 222**	**3.4%**	**214 550**	**99.9%**	**4 040**	**98.1%**	**79.0%**
Property rates, penalties and collection charges	17 216	17 199	422	2.5%	4 834	28.1%	4 373	25.4%	3 960	23.1%	13 590	79.1%	1 691	153.5%	134.7%
Service charges	63	268	10	16.2%	16	25.6%	49	34.6%	35	16.3%	110	54.6%	39	94.8%	64.6%
Other revenue	34 739	6 018	1 179	21.7%	42 488	850.2%	1 194	23.1%	1 537	23.4%	46 553	868.5%	1 091	106.4%	10.7%
Government - operating	124 739	139 910	33 732	42.4%			31 227	24.9%			64 960	69.8%		99.7%	
Government - capital	40 000	51 000	16 000	40.0%	29 600	57.2%	10 000	24.9%			55 600	109.0%		99.7%	
Interest	4 811	6 032	1 088	32.5%	1 582	31.6%	1 781	29.4%	2 622	32.8%	6 944	115.8%	1 238	94.4%	63.4%
Dividends															
Payments	**(132 877)**	**(166 553)**	**(25 180)**	**18.9%**	**(48 397)**	**36.4%**	**(35 655)**	**19.1%**	**(43 188)**	**23.2%**	**(144 339)**	**77.4%**	**(21 645)**	**74.8%**	**99.5%**
Suppliers and employees	(132 877)	(166 553)	(25 180)	18.9%	(48 397)	36.4%	(35 655)	19.1%	(43 188)	23.2%	(144 339)	77.4%	(21 645)	74.8%	99.5%

Finance charges	(106)	(230)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**69 545**	**29 272**	**53 170**	**76.5%**	**36 691**	**52.7%**	**10 273**	**57.6%**	**(33 958)**	**(127.2%)**	**70 171**	**368.2%**	**(17 685)**	**185.0%**	**104.2%**
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(94 954)**	**(94 953)**	**(10 232)**	**12.0%**	**(17 546)**	**20.6%**	**(11 413)**	**12.0%**	**(23 368)**	**30.9%**	**(68 495)**	**72.1%**	**(15 378)**	**92.2%**	**99.6%**
Capital assets	(94 954)	(94 953)	(10 232)	12.0%	(17 546)	20.6%	(11 413)	12.0%	(23 368)	30.9%	(68 495)	72.1%	(15 378)	92.2%	99.6%
Net Cash from/(used) Investing Activities	**(94 954)**	**(94 953)**	**(10 232)**	**12.0%**	**(17 546)**	**20.6%**	**(11 413)**	**12.0%**	**(23 368)**	**30.9%**	**(68 495)**	**72.1%**	**(15 378)**	**92.2%**	**99.6%**
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(15 408)**	**(65 681)**	**42 938**	**(278.7%)**	**19 145**	**(124.2%)**	**4 861**	**(7.3%)**	**(57 325)**	**87.3%**	**1 676**	**(2.5%)**	**(32 062)**	**(27.9%)**	**97.9%**
Cash/cash equivalents at the year begin:	107 797	77 636	77 636	72.0%	120 576	111.8%	139 717	180.0%	144 578	186.2%	77 636	100.0%	154 664	165.9%	32.2%
Cash/cash equivalents at the year end:	92 388	10 957	120 574	130.5%	139 717	151.2%	144 578	1 319.5%	79 314	723.9%	79 314	723.9%	76 915	169.4%	1.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 195	3.4%	1 190	3.4%	1 004	2.8%	32 063	90.4%	35 452	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**1 195**	**3.4%**	**1 190**	**3.4%**	**1 004**	**2.8%**	**32 063**	**90.4%**	**35 452**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	896	13.4%	686	10.4%	531	10.0%	3 034	42.9%	5 127	14.2%	-	-	-	-
Commercial	459	3.4%	398	3.0%	398	3.0%	12 185	91.0%	13 378	37.7%	-	-	-	-
Households	-	2.8%	-	2.8%	-	2.8%	16	91.9%	17	0.0%	-	-	-	-
Other	62	4%	103	4%	74	4%	16 836	88.3%	16 952	47.8%	-	-	-	-
Total By Customer Group	**1 195**	**3.4%**	**1 190**	**3.4%**	**1 004**	**2.8%**	**32 063**	**90.4%**	**35 452**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	27 772	110.5%	(1 798)	(7.1%)	(560)	(2.2%)	(299)	(1.2%)	25 120	100.0%
Total	**27 772**	**110.5%**	**(1 798)**	**(7.1%)**	**(560)**	**(2.2%)**	**(299)**	**(1.2%)**	**25 120**	**100.0%**

Contact Details

Municipal Manager	S Mukhwathi	033 092 0000
Financial Manager	M P S Kyezi	033 092 0000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**182 124**	**182 124**	**81 957**	**45.0%**	**51 946**	**28.5%**	**37 489**	**20.6%**	**9 494**	**5.2%**	**180 885**	**99.3%**	**5 708**	**95.9%**	**66.6%**
Property rates	25 134	25 134	16 694	66.4%	2 984	11.9%	996	4.0%	1 977	7.9%	22 649	90.1%	2 663	91.8%	(25.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 612	3 612	920	25.2%	1 001	28.0%	304	8.7%	667	17.3%	2 823	80.7%	1 164	91.4%	(47.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	860	860	188	22.3%	212	23.8%	69	7.7%	137	15.4%	616	69.2%	202	73.4%	(32.2%)
Interest earned - external investments	1 672	1 672	585	35.8%	702	42.0%	534	32.0%	969	58.9%	2 772	165.8%	438	66.4%	121.5%
Interest earned - outstanding debtors	6 814	6 814	2 568	38.2%	1 816	26.7%	57	0.8%	212	3.1%	4 752	69.7%	-	55.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	334	334	60	18.4%	56	16.8%	11	3.4%	110	33.0%	238	73.6%	55	61.3%	100.0%
Licences and permits	978	978	268	27.5%	237	24.2%	99	10.1%	101	10.3%	777	79.4%	213	68.2%	(28.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 567	142 567	60 346	42.3%	44 856	31.5%	34 110	24.0%	263	2%	139 535	98.0%	588	99.4%	(53.2%)
Other own revenue	753	753	315	42.0%	118	15.6%	1 311	174.7%	5 060	669.9%	6 803	903.2%	346	343.2%	1 362.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**197 108**	**197 108**	**26 467**	**14.8%**	**25 147**	**15.0%**	**11 979**	**7.2%**	**26 237**	**15.7%**	**87 830**	**52.8%**	**20 911**	**77.6%**	**(8.9%)**
Employee related costs	42 863	42 863	8 141	19.0%	9 334	21.8%	3 292	7.7%	8 479	19.8%	27 446	64.1%	10 238	97.5%	(34.8%)
Remuneration of councillors	11 949	11 949	2 231	18.6%	2 381	19.9%	864	7.2%	2 262	18.4%	7 664	64.2%	3 214	92.8%	(31.0%)
Debt impairment	8 624	8 624	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 734	13 734	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	55	-	-	-	-	-	55	-	-	-	-
Contracted services	2 043	2 043	652	25.8%	710	28.1%	727	28.6%	235	9.2%	2 324	91.6%	683	58.8%	(73.4%)
Transfers and grants	629	629	156	25.0%	13	2.2%	-	-	-	-	170	22.2%	11	66.4%	(100.0%)
Other expenditure	87 026	87 026	12 346	12.2%	12 648	14.2%	7 094	8.1%	17 130	19.8%	52 211	57.4%	14 665	84.7%	16.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**15 016**	**15 016**	**55 490**		**26 799**		**25 509**		**(16 743)**		**93 055**		**(23 111)**		
Transfers recognised - capital	51 213	51 213	6 534	12.8%	16 338	39.0%	21	1%	4 022	7.9%	24 916	48.7%	9 789	69.5%	(58.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**66 229**	**66 229**	**62 023**		**41 125**		**25 537**		**(12 716)**		**117 971**		**(13 342)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**66 229**	**66 229**	**62 023**		**41 125**		**25 537**		**(12 716)**		**117 971**		**(13 342)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**66 229**	**66 229**	**62 023**		**41 125**		**25 537**		**(12 716)**		**117 971**		**(13 342)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**66 229**	**66 229**	**62 023**		**41 125**		**25 537**		**(12 716)**		**117 971**		**(13 342)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**66 229**	**66 229**	**5 917**	**8.9%**	**12 638**	**19.1%**	**8 713**	**13.2%**	**7 485**	**11.3%**	**34 753**	**52.5%**	**10 900**	**66.3%**	**(31.3%)**
National Government	51 213	51 213	5 883	11.5%	12 590	24.6%	8 586	16.8%	7 275	14.2%	34 333	67.0%	7 941	72.8%	(8.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 213**	**51 213**	**5 883**	**11.5%**	**12 590**	**24.6%**	**8 586**	**16.8%**	**7 275**	**14.2%**	**34 333**	**67.0%**	**7 941**	**72.8%**	**(8.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 016	15 016	34	2%	47	3%	130	9%	210	1.4%	420	2.8%	2 959	59.2%	(92.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**66 229**	**66 229**	**5 917**	**8.9%**	**12 638**	**19.1%**	**8 713**	**13.2%**	**7 485**	**11.3%**	**34 753**	**52.5%**	**10 900**	**66.3%**	**(31.3%)**
Governance and Administration	**9 849**	**9 849**	**76**	**0.8%**	**54**	**0.5%**	**150**	**2.1%**	**175**	**1.8%**	**454**	**4.6%**	**556**	**66.9%**	**(68.4%)**
Executive & Council	600	600	-	-	-	-	-	-	-	-	-	-	208	70.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	58.2%	-
Corporate Services	2 412	2 412	76	3.2%	34	1.4%	130	5.4%	175	7.3%	416	17.2%	62	38.6%	183.6%
Community and Public Safety	**34 488**	**34 488**	**9**	**-**	**45**	**0%**	**-**	**-**	**95**	**0%**	**49**	**0%**	**77**	**0 %**	**(0 %)**
Community & Social Services	24 598	24 598	6	-	13	1%	-	-	35	1%	53	2%	-	1.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	370	370	(3)	(0%)	-	-	-	-	-	-	(3)	(0%)	77	232.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**5 586**	**-**	**12 590**	**-**	**8 560**	**-**	**7 275**	**-**	**34 036**	**-**	**8 731**	**243.9%**	**(16.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	274.1%	-
Road Transport	-	-	5 586	-	12 590	-	8 686	-	7 275	-	34 036	-	8 731	243.7%	(16.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 868**	**17 868**	**252**	**1.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**252**	**1.5%**	**1 821**	**418.1%**	**(100.0%)**
Electricity	15 868	15 868	252	1.7%	-	-	-	-	-	-	252	1.7%	1 786	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	2 000	-	-	-	-	-	-	-	-	-	-	35	61.7%	(100.0%)
Other	**21 748**	**21 748**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**211 883**	**211 883**	**86 793**	**41.0%**	**73 143**	**34.5%**	**56 742**	**26.8%**	**5 087**	**2.4%**	**221 766**	**104.7%**	**5 896**	**103.6%**	**(10.7%)**
Property rates, penalties and collection charges	13 824	13 824	7 157	51.8%	3 642	27.8%	2 642	19.1%	2 245	16.2%	15 686	114.9%	2 016	100.2%	11.4%
Service charges	868	868	398	46.4%	338	39.1%	453	52.9%	353	40.8%	1 543	180.4%	468	104.3%	(97.2%)
Other revenue	7 307	7 307	604	25.8%	2 199	12.0%	2 602	133.4%	827	37.8%	11 232	320.1%	2 764	200.3%	69.0%
Government - operating	162 067	162 067	61 037	62.8%	45 455	33.1%	39 215	24.0%	-	-	161 508	99.6%	-	100.8%	
Government - capital	24 000	24 000	17 597	73.3%	21 508	89.6%	10 830	59.3%	-	-	49 934	208.1%	-	100.8%	
Interest	1 815	1 815	1 000	55.1%	1 000	43.5%	1 457	97.9%	1 622	97.9%	5 080	362.4%	439	99.9%	278.6%
Dividends															
Payments	**(145 494)**	**(145 494)**	**(26 930)**	**18.5%**	**(29 248)**	**20.1%**	**(39 427)**	**29.9%**	**(69 164)**	**41.4%**	**(148 767)**	**102.2%**	**(24 173)**	**100.3%**	**148.9%**
Suppliers and employees	(144 821)	(144 821)	(26 930)	20.8%	(29 248)	22.2%	(38 427)	31.0%	(69 164)	41.9%	(148 767)	102.7%	(24 173)	100.7%	148.9%

Finance charges	(114)	(114)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(529)	(529)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**66 419**	**66 419**	**57 695**	**87.1%**	**42 695**	**66.1%**	**20 313**	**23.6%**	**(33 976)**	**(62.9%)**	**72 699**	**109.9%**	**(16 476)**	**114.0%**	**156.1%**
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease/increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(66 228)**	**(66 228)**	**(9 153)**	**13.8%**	**(13 331)**	**20.1%**	**(8 672)**	**13.1%**	**(12 218)**	**18.4%**	**(43 375)**	**65.3%**	**(10 037)**	**68.8%**	**21.7%**
Capital assets	(66 228)	(66 228)	(9 153)	13.8%	(13 331)	20.1%	(8 672)	13.1%	(12 218)	18.4%	(43 375)	65.3%	(10 037)	68.8%	21.7%
Net Cash from/(used) Investing Activities	**(66 228)**	**(66 228)**	**(9 153)**	**13.8%**	**(13 331)**	**20.1%**	**(8 672)**	**13.1%**	**(12 218)**	**18.4%**	**(43 375)**	**65.3%**	**(10 037)**	**45.8%**	**21.7%**
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**190**	**190**	**48 712**	**25 654.0%**	**30 994**	**16 096.4%**	**17 643**	**9 291.8%**	**(67 205)**	**(35 440.7%)**	**29 824**	**15 601.6%**	**(26 513)**	**1 636.7%**	**156.6%**
Cash/cash equivalents at the year begin:	20 662	20 662	22 538	107.3%	71 200	336.0%	101 194	489.6%	119 438	568.6%	22 668	107.3%	52 132	100.3%	134.5%
Cash/cash equivalents at the year end:	21 162	21 162	71 250	336.2%	101 194	466.6%	119 438	563.8%	52 133	246.1%	52 132	246.1%	24 793	207.3%	118.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	871	2.1%	726	1.8%	919	1.1%	43 616	95.2%	46 735	48.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	347	2.3%	277	1.9%	256	1.7%	14 007	94.1%	14 887	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	1 154	3.3%	1 110	3.1%	33 442	93.7%	35 706	36.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49	3.4%	42	2.1%	42	2.1%	1 228	92.2%	1 362	1.4%	-	-	-	-
Total By Income Source	**1 267**	**1.4%**	**2 199**	**2.3%**	**1 927**	**2.0%**	**92 195**	**94.4%**	**97 691**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	33	1%	35	1%	(28)	(1%)	21 172	999%	21 187	21.7%	-	-	-	-
Commercial	866	4.8%	682	4.8%	717	3.9%	16 056	86.5%	18 322	18.8%	-	-	-	-
Households	368	2%	1 482	2.4%	1 238	1.3%	54 967	94.9%	57 955	59.3%	-	-	-	-
Other	223	2%	69	2.1%	632	2.0%	30 422	95.3%	31 946	32.7%	-	-	-	-
Total By Customer Group	**1 267**	**1.4%**	**2 199**	**2.3%**	**1 927**	**2.0%**	**92 195**	**94.4%**	**97 691**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr T.L. Manda	035 072 1250
Financial Manager	Mrs S.F. Ngiz	035 072 1256

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: THE BIG 5 FALSE BAY (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**70 835**	**62 463**	**23 869**	**33.8%**	**15 169**	**21.3%**	**13 753**	**22.0%**	**7 858**	**12.6%**	**60 526**	**96.9%**	**5 246**	**79.8%**	**50.0%**
Property rates	10 245	11 216	6 466	57.9%	1 745	16.8%	1 760	15.7%	1 722	15.4%	11 168	99.6%	1 718	106.1%	.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 627	1 627	387	23.4%	380	23.9%	391	23.6%	360	22.7%	1 518	93.6%	381	93.5%	3.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	140	40	13	9.4%	6	4.5%	4	9.9%	13	33.3%	36	90.6%	16	59.4%	(19.6%)
Interest earned - external investments	100	100	39	39.2%	54	53.7%	28	18.8%	70	69.9%	190	190.6%	3	72.9%	1014.5%
Interest earned - outstanding debtors	800	1 600	546	68.7%	450	81.6%	0	-	238	14.8%	1 234	89.0%	396	255.4%	(40.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12 000	2 000	440	3.7%	-	-	-	-	0	-	440	22.2%	333	47.2%	(99.9%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	45 398	43 400	16 387	36.1%	12 234	27.0%	11 568	25.5%	3 378	7.4%	43 567	96.0%	2 486	82.4%	36.2%
Other own revenue	400	400	24	6.0%	178	44.5%	2	1.7%	2 098	507.9%	2 301	559.2%	325	59.6%	(355.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**70 031**	**62 374**	**15 643**	**23.8%**	**14 834**	**21.2%**	**14 378**	**23.1%**	**11 278**	**18.1%**	**57 133**	**91.8%**	**10 054**	**79.7%**	**12.2%**
Employee related costs	21 134	19 467	3 828	18.1%	4 790	22.7%	4 622	21.8%	4 260	23.1%	16 899	91.0%	3 532	92.2%	21.0%
Remuneration of councillors	1 866	1 866	393	21.1%	402	24.6%	667	33.7%	471	25.2%	1 932	108.6%	370	102.9%	(17.3%)
Debt impairment	7 000	4 000	1 730	25.0%	1 500	21.4%	1 000	25.0%	1 000	25.0%	5 230	131.2%	500	63.6%	100.0%
Depreciation and asset impairment	4 000	4 000	1 000	25.0%	1 000	25.0%	1 000	25.0%	1 000	25.0%	4 000	100.0%	500	57.1%	100.0%
Finance charges	100	500	11	7.3%	7	4.6%	14	2.9%	0	-	32	6.5%	32	81.5%	(99.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 500	2 000	457	18.3%	663	26.5%	299	11.4%	72	2.9%	1 479	89.2%	554	82.2%	(79.2%)
Contracted services	16 302	17 424	3 356	18.4%	3 516	19.2%	3 210	19.4%	890	9.0%	10 822	62.7%	1 145	92.4%	(24.8%)
Transfers and grants	300	300	75	25.0%	75	25.0%	75	25.0%	75	25.0%	300	100.0%	75	77.2%	(100.0%)
Other expenditure	14 818	13 287	5 792	39.0%	2 916	19.0%	4 087	30.8%	3 530	26.6%	16 231	122.2%	3 422	107.2%	3.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**804**	**89**	**7 166**		**275**		**(624)**		**(3 421)**		**3 396**		**(4 814)**		
Transfers recognised - capital	11 418	11 418	7 376	64.6%	3 217	28.2%	720	6.3%	108	9%	11 418	100.0%	3 478	112.2%	(97.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 243**	**11 508**	**14 542**		**3 491**		**96**		**(3 315)**		**14 815**		**(1 336)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**12 243**	**11 508**	**14 542**		**3 491**		**96**		**(3 315)**		**14 815**		**(1 336)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 243**	**11 508**	**14 542**		**3 491**		**96**		**(3 315)**		**14 815**		**(1 336)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 243**	**11 508**	**14 542**		**3 491**		**96**		**(3 315)**		**14 815**		**(1 336)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**11 719**	**11 719**	**7 376**	**62.9%**	**3 217**	**27.4%**	**720**	**6.1%**	**384**	**3.3%**	**11 697**	**99.8%**	**3 478**	**96.9%**	**(89.0%)**
National Government	11 418	11 418	7 376	64.6%	3 217	28.2%	720	6.3%	108	9%	11 418	100.0%	3 478	112.6%	(97.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 418**	**11 418**	**7 376**	**64.6%**	**3 217**	**28.2%**	**720**	**6.3%**	**108**	**9%**	**11 418**	**100.0%**	**3 478**	**112.6%**	**(97.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	300	300	-	-	-	-	-	-	278	92.8%	278	92.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**11 719**	**11 719**	**7 376**	**62.9%**	**3 217**	**27.4%**	**720**	**6.1%**	**384**	**3.3%**	**11 697**	**99.8%**	**3 478**	**96.9%**	**(89.0%)**
Governance and Administration	**168**	**168**	**-**	**-**	**-**	**-**	**-**	**-**	**168**	**99.9%**	**168**	**99.9%**	**-**	**-**	**(468.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	300	-	-	-	-	-	-	278	92.8%	278	92.8%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 419**	**11 419**	**7 376**	**64.6%**	**3 217**	**28.2%**	**720**	**6.3%**	**108**	**9%**	**11 418**	**100.0%**	**3 478**	**111.6%**	**(97.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 418	11 418	7 376	64.6%	3 217	28.2%	720	6.3%	108	9%	11 418	100.0%	3 478	-	(97.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**67 344**	**70 775**	**33 554**	**49.8%**	**19 143**	**28.4%**	**19 691**	**27.8%**	**9 572**	**13.5%**	**81 359**	**115.0%**	**2 917**	**101.2%**	**228.2%**
Property rates, penalties and collection charges	7 217	8 533	4 226	58.6%	1 904	26.4%	2 849	33.4%	1 648	19.3%	10 626	124.6%	1 911	94.1%	(13.8%)
Service charges	1 168	848	92	8.0%	48	4.0%	168	19.8%	98	7.9%	380	44.8%	64	48.9%	(937%)
Other revenue	2 568	4 648	31	2.3%	178	13.9%	1 762	38.2%	7 621	164.0%	9 592	210.9%	820	167.9%	741.6%
Government - operating	43 398	45 398	29 198	66.3%	14 633	33.7%	9 058	20.0%	-	-	43 889	96.9%	-	100.0%	
Government - capital	12 993	11 348	3 907	30.1%	2 380	18.3%	5 854	51.6%	-	-	12 141	107.0%	-	100.0%	
Interest	618	632	196	31.7%	1	0.2%	12	0.8%	94	30.7%	312	141.0%	19	100.0%	177.9%
Dividends															
Payments	**(55 536)**	**(57 013)**	**(19 712)**	**35.5%**	**(15 139)**	**27.2%**	**(17 469)**	**30.7%**	**(15 598)**	**27.4%**	**(67 944)**	**119.2%**	**(6 452)**	**104.0%**	**140.2%**
Suppliers and employees	(52 059)	(54 538)	(19 620)	35.8%	(15 039)	27.2%	(17 419)	30.7%	(15 521)	27.4%	(67 616)	119.4%	(6 448)	104.3%	140.9%

Finance charges	(584)	(70)	(77)	7.9%	(3)	2.0%	(14)	19.1%	(70)	-	(58)	37.7%	(6)	67.15	(100.0%)
Transfers and grants	(300)	(300)	(70)	26.0%	(70)	24.0%	(70)	24.0%	(70)	24.0%	(300)	100.0%	(68)	89.2%	58.3%
Net Cash from/(used) Operating Activities	**11 818**	**13 762**	**13 842**	**117.1%**	**4 605**	**33.8%**	**1 592**	**11.6%**	**(8 025)**	**(42.8%)**	**13 414**	**97.5%**	**(3 575)**	**91.4%**	**68.5%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	**1 987**	-	**800**	-	-	-	**2 787**	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	800	-	-	-	800	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	1 987	-	-	-	-	-	1 987	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(11 418)**	**(11 418)**	**(7 266)**	**63.6%**	**(2 633)**	**23.2%**	**(907)**	**7.9%**	**(595)**	**5.2%**	**(11 418)**	**100.0%**	**(2 249)**	**88.8%**	**(72.8%)**
Capital assets	(11 418)	(11 418)	(7 266)	63.6%	(2 633)	23.5%	(907)	7.9%	(595)	5.2%	(11 418)	100.0%	(2 249)	88.8%	(72.8%)
Net Cash from/(used) Investing Activities	**(11 418)**	**(11 418)**	**(7 266)**	**63.6%**	**(650)**	**5.8%**	**(107)**	**.9%**	**(595)**	**5.2%**	**(8 632)**	**75.6%**	**(2 249)**	**107.3%**	**(72.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(580)**	**(510)**	**(130)**	**22.5%**	**(130)**	**22.5%**	**(53)**	**9.2%**	-	-	**(307)**	**118.4%**	**(127)**	**110.1%**	**(100.0%)**
Repayment of borrowing	(580)	(510)	(130)	22.5%	(130)	22.5%	(53)	9.2%	-	-	(307)	118.4%	(127)	110.1%	(100.0%)
Net Cash from/(used) Financing Activities	**(580)**	**(510)**	**(130)**	**22.5%**	**(130)**	**22.5%**	**(53)**	**9.2%**	-	-	**(307)**	**118.4%**	**(127)**	**110.1%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**39**	**2 033**	**6 438**	**16 508.9%**	**3 199**	**8 202.4%**	**1 393**	**68.5%**	**(8 615)**	**(325.4%)**	**4 415**	**217.2%**	**(5 952)**	**(39.7%)**	**11.1%**
Cash/cash equivalents at the year begin:	44	(1 849)	(1 841)	(4 182.0%)	4 358	10 488.3%	7 797	453.91%	9 189	499.5%	(1 841)	100.1%	3 462	161.2%	152.7%
Cash/cash equivalents at the year end:	83	183	4 596	5 536.4%	7 797	9 393.6%	9 189	4 703.2%	574	1 333.9%	574	1 333.9%	(3 489)	(3 489.3%)	(844.3%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	264	3.0%	581	6.5%	335	3.2%	9 601	88.3%	10 781	52.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	200	3.2%	169	2.7%	112	1.8%	5 748	92.3%	6 230	30.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	34	59.0%	2	3.9%	2	3.6%	20	33.5%	58	2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	3 784	100.0%	3 784	18.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	(1)	100.0%	(1)	-	-	-	-	-
Total By Income Source	**539**	**2.7%**	**732**	**3.6%**	**439**	**2.2%**	**18 552**	**91.8%**	**20 271**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	73	1.5%	601	(12.3%)	1		4 940	99.7%	4 928	24.3%	-	-	-	-
Commercial	97	1.4%	382	5.4%	266	4.0%	6 785	97.0%	5 530	27.1%	-	-	-	-
Households	369	3.8%	432	4.4%	172	1.7%	8 827	90.1%	9 802	48.4%	-	-	-	-
Other	0	4.8%	0	4.8%	0	4.8%	0	85.6%	0	0.0%	-	-	-	-
Total By Customer Group	**539**	**2.7%**	**732**	**3.6%**	**439**	**2.2%**	**18 552**	**91.8%**	**20 271**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 455	18.2%	2 957	37.1%	952	11.9%	2 611	32.8%	7 975	100.0%
Auditor-General	-	-	0	99.9%	0	2%	-	-	0	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 455**	**18.2%**	**2 957**	**37.1%**	**952**	**11.9%**	**2 611**	**32.8%**	**7 976**	**100.0%**

Contact Details

Municipal Manager	Mr MA Mngadi	035 562 0040
Financial Manager	N Sibanda	035 562 0040

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HLABISA (KZN274)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**70 497**	**70 497**	**25 590**	**36.3%**	**18 404**	**26.1%**	**5 238**	**7.4%**	**-**	**-**	**49 232**	**69.8%**	**6 926**	**94.4%**	**(100.0%)**
Property rates	865	865	75	11.3%	97	14.6%	190	29.3%	-	-	367	55.2%	2546	84.2%	(100.0%)
Property rates - penalties and collection charges	-	-	132	-	-	-	118	-	-	-	251	-	22	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	85	85	21	25.0%	7	8.9%	7	8.9%	-	-	34	44.7%	269	93.5%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	334	334	51	15.4%	50	15.0%	53	16.3%	-	-	153	47.7%	41	62.1%	(100.0%)
Interest earned - external investments	372	372	291	78.2%	220	59.2%	116	31.3%	-	-	628	168.8%	116	95.2%	(100.0%)
Interest earned - outstanding debtors	33	33	5	15.8%	40	119.6%	34	103.0%	-	-	78	237.6%	82	381.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	300	300	12	4.0%	5	1.8%	-	-	-	-	17	5.6%	38	217.1%	(100.0%)
Licences and permits	2 405	2 405	525	21.8%	475	19.8%	312	13.0%	-	-	1 313	54.6%	514	114.6%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	60 602	60 602	24 401	37.5%	17 400	26.4%	4 407	6.7%	-	-	46 208	70.1%	6 426	99.4%	(100.0%)
Other own revenue	115	115	81	70.1%	108	93.8%	0	0.0%	-	-	190	167.0%	16	13.3%	(100.0%)
Gains on disposal of PPE	200	200	5	2.7%	-	-	-	-	-	-	5	2.1%	-	-	-
Operating Expenditure	**65 555**	**65 555**	**15 156**	**23.0%**	**16 444**	**25.1%**	**8 488**	**12.9%**	**-**	**-**	**40 032**	**61.1%**	**16 282**	**81.6%**	**(100.0%)**
Employee related costs	27 949	27 949	5 422	19.4%	7 522	26.9%	4 752	17.0%	-	-	17 111	64.8%	4 688	83.6%	(100.0%)
Remuneration of councillors	6 307	6 307	1 136	21.4%	1 634	16.5%	794	12.3%	-	-	3 816	54.2%	935	77.9%	(100.0%)
Debt impairment	326	326	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 710	4 710	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	300	300	21	6.4%	26	10.2%	12	4.8%	-	-	59	23.4%	79	200.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 749	1 749	656	37.6%	289	16.5%	272	15.7%	-	-	1 216	69.6%	49	24.1%	(100.0%)
Contracted services	1 924	1 924	624	32.3%	-	-	1 188	74.8%	-	-	1 813	107.1%	648	92.8%	(100.0%)
Transfers and grants	10 600	10 600	1 966	18.8%	1 796	16.9%	279	2.6%	-	-	4 072	38.4%	4 458	89.0%	(100.0%)
Other expenditure	13 110	13 110	5 388	41.0%	5 362	40.9%	1 599	9.8%	-	-	12 951	81.6%	5 054	129.2%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 941**	**4 941**	**10 487**		**1 961**		**(3 251)**		**-**		**9 197**		**(9 276)**		
Transfers recognised - capital	14 345	14 345	3 388	23.6%	7 730	53.9%	2 439	17.0%	-	-	13 562	94.6%	6 145	62.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**19 286**	**19 286**	**13 876**		**9 695**		**(812)**		**-**		**22 760**		**(3 131)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**19 286**	**19 286**	**13 876**		**9 695**		**(812)**		**-**		**22 760**		**(3 131)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**19 286**	**19 286**	**13 876**		**9 695**		**(812)**		**-**		**22 760**		**(3 131)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**19 286**	**19 286**	**13 876**		**9 695**		**(812)**		**-**		**22 760**		**(3 131)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**16 452**	**16 452**	**3 037**	**18.5%**	**4 170**	**25.3%**	**1 450**	**8.8%**	**-**	**-**	**8 657**	**52.6%**	**3 594**	**55.8%**	**(100.0%)**
National Government	14 345	14 345	3 031	21.1%	4 097	28.5%	1 446	10.1%	-	-	8 564	59.7%	3 107	54.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	218	91.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**14 345**	**14 345**	**3 031**	**21.1%**	**4 097**	**28.5%**	**1 446**	**10.1%**	**-**	**-**	**8 564**	**59.7%**	**3 325**	**55.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 107	2 107	6	0%	73	3.5%	3	0%	-	-	92	4.4%	269	54.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16 452**	**16 452**	**3 037**	**18.5%**	**4 170**	**25.3%**	**1 450**	**8.8%**	**-**	**-**	**8 657**	**52.6%**	**3 594**	**55.8%**	**(100.0%)**
Governance and Administration	1 107	1 107	-	-	73	3.5%	3	0%	-	-	92	1.7%	178	201.8%	(100.0%)
Executive & Council	1 000	-	-	-	-	-	3	2%	-	-	3	2%	-	-	-
Budget & Treasury Office	107	107	-	-	63	59.6%	-	-	-	-	63	59.6%	178	201.8%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	11 345	11 345	3 043	18.0%	1 098	37.1%	1 440	17.7%	-	-	8 987	48.1%	3 154	59.7%	(100.0%)
Community & Social Services	8 196	8 196	2 036	24.8%	3 068	37.4%	192	2.3%	-	-	5 296	64.6%	2 234	25.2%	(100.0%)
Sport And Recreation	2 649	2 649	-	-	-	-	1 264	49.2%	-	-	1 264	49.2%	-	-	-
Public Safety	499	499	6	1.0%	30	6.0%	-	-	-	-	36	6.0%	99	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 600**	**3 600**	**994**	**27.6%**	**1 019**	**28.3%**	**-**	**-**	**-**	**-**	**2 014**	**55.9%**	**1 092**	**189.6%**	**(100.0%)**
Planning and Development	-	-	994	-	1 019	-	-	-	-	-	2 014	-	1 092	4 859.2%	(100.0%)
Road Transport	3 600	3 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**84 010**	**84 010**	**44 739**	**53.3%**	**22 361**	**26.6%**	**14 120**	**16.8%**	**-**	**-**	**81 221**	**96.7%**	**1 842**	**94.8%**	**(100.0%)**
Property rates, penalties and collection charges	398	398	11	2.8%	19	4.8%	315	79.1%	-	-	345	86.6%	20	95.4%	(100.0%)
Service charges	48	48	18	37.5%	4	7.5%	1	2.0%	-	-	18	37.4%	18	366.9%	(100.0%)
Other revenue	12 805	2 964	2 756	21.5%	608	22.5%	3 407	117.7%	-	-	4 770	164.6%	1 644	116.2%	(100.0%)
Government - operating	62 822	62 822	33 786	53.7%	17 110	39.0%	7 926	11.9%	-	-	58 840	89.9%	621	69.2%	(100.0%)
Government - capital	10 000	10 000	5 000	50.0%	4 000	50.0%	1 000	10.0%	-	-	10 000	100.0%	-	0.0%	
Interest	315	315	168	53.4%	230	39.5%	122	38.9%	-	-	344	170.6%	65	218.9%	(100.0%)
Dividends									-	-					
Payments	**(60 514)**	**(60 514)**	**(17 373)**	**28.7%**	**(19 285)**	**31.9%**	**(20 817)**	**34.4%**	**-**	**-**	**(57 475)**	**94.9%**	**(19 123)**	**107.1%**	**(100.0%)**
Suppliers and employees	(49 664)	(49 664)	(15 177)	30.6%	(19 638)	27.6%	(17 479)	35.2%	-	-	(51 293)	103.3%	(9 688)	109.4%	(100.0%)

Finance charges	(269)	(253)	(16)	7.1%	(1)	3.9%	(16)	7.9%	-	-	(45)	17.8%	(23)	72.8%	(100.0%)
Transfers and grants	(10 600)	(10 600)	(2 178)	20.6%	(507)	4.8%	(3 328)	31.4%	-	-	(6 103)	57.6%	(509)	96.2%	(100.0%)
Net Cash from/(used) Operating Activities	**23 496**	**23 496**	**27 398**	**116.3%**	**3 091**	**13.2%**	**(6 697)**	**(28.5%)**	**-**	**-**	**23 775**	**101.2%**	**(6 201)**	**63.4%**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	-	-	6	-	-	-	30	-	-	-	36	-	-	-	-
Proceeds on disposal of PPE	-	-	6	-	-	-	30	-	-	-	36	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 452)	(16 452)	(2 782)	16.9%	(7 594)	46.2%	(239)	1.5%	-	-	(10 595)	64.4%	(2 178)	48.7%	(100.0%)
Capital assets	(16 452)	(16 452)	(2 782)	16.9%	(7 594)	46.2%	(239)	1.5%	-	-	(10 595)	64.4%	(2 178)	48.7%	(100.0%)
Net Cash from/(used) Investing Activities	**(16 452)**	**(16 452)**	**(2 776)**	**16.9%**	**(7 594)**	**46.2%**	**(209)**	**1.3%**	**-**	**-**	**(10 559)**	**64.2%**	**(2 178)**	**57.4%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 125)	(1 125)	(657)	58.4%	(179)	15.9%	-	-	-	-	(837)	74.4%	(122)	72.2%	(100.0%)
Repayment of borrowing	(1 125)	(1 125)	(657)	58.4%	(179)	15.9%	-	-	-	-	(837)	74.4%	(122)	72.2%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 125)**	**(1 125)**	**(657)**	**58.4%**	**(179)**	**15.9%**	**-**	**-**	**-**	**-**	**(837)**	**74.4%**	**(122)**	**72.2%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**5 919**	**5 919**	**23 952**	**404.7%**	**(4 672)**	**(78.9%)**	**(6 905)**	**(116.7%)**	**-**	**-**	**12 374**	**209.1%**	**(10 582)**	**75.1%**	**(100.0%)**
Cash/cash equivalents at the year begin:	6 822	6 822	4 936	72.4%	28 888	423.7%	34 232	502.2%	-	-	4 844	71.0%	17 162	100.0%	(100.0%)
Cash/cash equivalents at the year end:	12 741	12 741	28 888	226.8%	24 215	190.2%	17 328	136.0%	-	-	17 218	135.2%	6 580	89.4%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off Against Debtors		Impairment -Bad Debts i.t.o Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Dr V.M Rhenalu	033-938 8000
Financial Manager	Mr KMG Thusi	033-938 8000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**167 381**	**172 609**	**62 436**	**37.3%**	**54 872**	**32.3%**	**42 274**	**24.6%**	**13 121**	**7.6%**	**171 903**	**99.9%**	**10 683**	**100.5%**	**22.7%**
Property rates	25 462	26 100	7 380	29.0%	7 330	28.7%	6 662	26.6%	7 166	27.6%	28 602	110.0%	5 313	97.7%	34.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 776	3 476	797	13.1%	860	14.6%	858	24.7%	962	27.7%	3 436	98.8%	844	104.4%	1.9%
Service charges - other	1 684	2 282	410	24.4%	410	24.4%	414	18.1%	410	18.0%	1 644	72.0%	488	104.5%	(8.9%)
Rental of facilities and equipment	360	180	66	18.3%	62	20.0%	36	19.6%	58	31.4%	214	114.6%	45	85.8%	28.8%
Interest earned - external investments	2 129	2 224	575	27.0%	622	29.2%	290	8.9%	186	5.6%	1 678	50.0%	216	120.3%	(13.8%)
Interest earned - outstanding debtors	2 302	6 662	1 746	52.5%	1 948	58.7%	2 048	29.4%	1 662	23.8%	7 383	166.2%	1 597	126.3%	3.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	202	1 204	3	1.3%	5	4%	3	1%	1 640	125.8%	1 653	126.1%	1	55.7%	121 390.1%
Licences and permits	2 468	3 208	562	22.7%	597	24.2%	621	19.4%	539	17.4%	2 318	72.9%	591	165.2%	(3.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	130 711	124 711	50 668	40.3%	42 229	33.6%	30 941	24.7%	412	2%	124 379	99.7%	1 074	99.7%	(73.9%)
Other own revenue	223	461	28	10.1%	20	7.0%	207	45.0%	66	9.6%	318	69.0%	13	74.8%	410.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**135 257**	**148 185**	**26 895**	**19.9%**	**34 681**	**25.6%**	**39 901**	**26.9%**	**42 712**	**28.8%**	**144 189**	**97.3%**	**53 739**	**127.9%**	**(20.5%)**
Employee related costs	46 146	54 270	8 621	18.7%	13 650	29.6%	9 689	18.2%	8 346	15.4%	40 306	74.6%	13 525	67.2%	431.1%
Remuneration of councillors	11 522	11 216	2 884	25.0%	2 497	21.7%	3 089	27.5%	2 860	25.5%	11 430	102.2%	1 395	68.6%	103.8%
Debt impairment	8 617	156	1	1.3%	52	6%	4 769	-	334	-	5 055	3239.7%	(573)	10.1%	(567.2%)
Depreciation and asset impairment	16 020	16 020	3 677	22.9%	3 961	24.7%	1 332	8.1%	8 360	52.2%	17 332	108.2%	58 184	1 030.4%	(85.7%)
Finance charges	440	440	13	3.0%	4	9%	8	1.7%	169	38.2%	194	43.8%	9	2.3%	150 709.8%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	13 619	20 582	2 152	17.1%	2 558	18.2%	8 079	39.6%	2 077	10.2%	14 370	70.0%	(925)	22.3%	(1 164.2%)
Contracted services	13 864	16 612	2 456	17.9%	4 507	35.0%	4 024	24.2%	4 469	26.9%	15 918	95.8%	(1 628)	61.4%	(410.8%)
Transfers and grants	147	147	-	-	33	23.0%	22	15.2%	22	15.1%	80	54.1%	-	-	(100.0%)
Other expenditure	20 661	28 581	6 732	26.1%	7 296	28.2%	8 660	33.4%	10 166	39.6%	32 854	115.0%	618	65.1%	1 546.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	3 681	-	3 681	-	-	-	(100.0%)
Surplus/(Deficit)	**32 124**	**23 824**	**35 542**		**19 398**		**2 373**		**(29 591)**		**27 714**		**(43 047)**		
Transfers recognised - capital	30 000	23 600	677	2.3%	1 552	5.2%	14 287	60.5%	10 600	70.6%	32 684	138.5%	10 127	99.1%	10.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**62 124**	**47 424**	**36 218**		**20 442**		**16 660**		**(12 922)**		**60 398**		**(27 920)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**62 124**	**47 424**	**36 218**		**20 442**		**16 660**		**(12 922)**		**60 398**		**(27 920)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**62 124**	**47 424**	**36 218**		**20 442**		**16 660**		**(12 922)**		**60 398**		**(27 920)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**62 124**	**47 424**	**36 218**		**20 442**		**16 660**		**(12 922)**		**60 398**		**(27 920)**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**40 250**	**42 022**	**1 240**	**2.8%**	**6 851**	**14.2%**	**12 870**	**30.6%**	**27 674**	**65.9%**	**48 634**	**115.7%**	**12 487**	**86.7%**	**122.0%**
National Government	30 000	23 600	-	-	1 418	4.7%	10 783	45.7%	23 253	98.5%	35 455	150.2%	12 075	104.1%	92.6%
Provincial Government	-	-	-	-	-	-	-	-	67	-	67	-	-	6.1%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 000**	**23 600**	**-**	**-**	**1 418**	**4.7%**	**10 783**	**45.7%**	**23 320**	**98.8%**	**35 521**	**150.5%**	**12 075**	**97.4%**	**93.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 250	18 422	1 240	6.8%	5 433	29.8%	2 086	11.3%	4 353	23.6%	13 113	71.2%	353	33.0%	1 008.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**40 250**	**42 022**	**1 240**	**2.0%**	**6 851**	**14.2%**	**12 870**	**30.6%**	**27 674**	**65.9%**	**48 634**	**115.7%**	**12 487**	**86.7%**	**122.0%**
Governance and Administration	**926**	**1 605**	**149**	**11.9%**	**496**	**52.1%**	**870**	**16.1%**	**4 189**	**69.7%**	**5 704**	**169.6%**	**176**	**61.9%**	**117.4%**
Executive & Council	-	-	-	-	-	-	43	-	-	-	43	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	900	1 602	161	17.9%	496	54.2%	780	48.6%	1 101	68.7%	2 539	157.9%	179	62.1%	513.4%
Community and Public Safety	**15 000**	**4 707**	**316**	**2.0%**	**1 186**	**7.9%**	**456**	**9.6%**	**93**	**1.9%**	**1 910**	**41.9%**	**697**	**13.9%**	**(83.1%)**
Community & Social Services	8 000	3 600	237	3.0%	1 036	12.6%	120	3.4%	-	-	1 393	39.0%	682	45.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	731	31	4%	362	7.2%	-	-	51	6.9%	445	59.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**27 200**	**27 562**	**650**	**2.4%**	**1 601**	**5.1%**	**11 362**	**40.6%**	**26 160**	**93.6%**	**39 853**	**142.4%**	**11 599**	**91.3%**	**125.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	27 200	27 562	650	2.4%	1 601	5.1%	11 362	40.6%	26 160	93.6%	39 853	142.4%	11 599	91.3%	125.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 150**	**8 200**	**170**	**2.4%**	**3 312**	**46.2%**	**563**	**6.9%**	**341**	**4.2%**	**4 386**	**53.5%**	**7**	**34.8%**	**4 712.3%**
Electricity	-	-	-	-	-	-	-	-	87	-	87	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	7 150	8 200	170	2.4%	3 312	46.2%	563	6.9%	255	3.1%	4 300	52.5%	7	34.8%	3 466.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**182 976**	**178 601**	**67 426**	**36.9%**	**45 252**	**24.7%**	**64 813**	**36.3%**	**5 346**	**3.0%**	**182 839**	**102.4%**	**5 686**	**100.7%**	**(6.1%)**
Property rates, penalties and collection charges	16 895	21 360	4 426	26.2%	4 531	26.8%	5 494	25.7%	3 857	18.1%	18 308	85.7%	3 850	73.1%	2%
Service charges	4 663	3 552	918	19.3%	694	14.6%	965	35.0%	311	9.8%	2 888	79.8%	938		(66.8%)
Other revenue	2 304	2 944	668	25.3%	752	31.2%	712	24.2%	722	34.9%	2 847	96.8%	788		4.7%
Government - operating	132 711	134 711	54 432	40.3%	39 828	30.0%	32 413	39.2%	-	-	133 665	101.6%	-	100.4%	
Government - capital	24 403	7 033	6 888	28.2%	-	-	24 662	100.0%	-	-	31 550	100.0%	-	99.8%	
Interest	2 128	1 622	558	32.8%	456	23.5%	536	33.5%	440	18.3%	2 110	89.8%	311	121.9%	110.7%
Dividends															
Payments	**(188 736)**	**(118 573)**	**(32 383)**	**26.6%**	**(30 994)**	**28.2%**	**(32 172)**	**27.1%**	**(34 248)**	**28.9%**	**(119 795)**	**101.0%**	**(28 935)**	**98.0%**	**18.4%**
Suppliers and employees	(168 146)	(117 956)	(32 370)	20.7%	(30 968)	29.6%	(32 022)	27.1%	(33 956)	28.8%	(119 316)	101.1%	(28 628)	98.0%	17.4%

Finance charges	(442)	(442)	(12)	3.0%	(4)	9%	(127)	29.0%	(246)	50.7%	(260)	89.4%	(8)	109.8%	9 882.8%
Transfers and grants	(167)	(167)	-		(58)	34.6%	(22)	13.2%	(22)	22.0%	(69)	54.1%	-		(100.0%)
Net Cash from/(used) Operating Activities	**74 240**	**69 028**	**45 044**	**65.7%**	**14 258**	**19.2%**	**32 641**	**54.4%**	**(29 900)**	**(48.7%)**	**63 043**	**105.0%**	**(23 241)**	**186.0%**	**24.4%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(48 258)**	**(42 022)**	**(4 691)**	**9.3%**	**(7 738)**	**16.0%**	**(21 173)**	**59.4%**	**(28 267)**	**62.4%**	**(59 119)**	**140.7%**	**(14 128)**	**185.4%**	**83.5%**
Capital assets	(48 258)	(42 022)	(4 691)	9.3%	(7 738)	16.0%	(21 173)	59.4%	(28 267)	62.4%	(59 119)	140.7%	(14 128)	185.4%	83.5%
Net Cash from/(used) Investing Activities	**(48 258)**	**(42 022)**	**(4 691)**	**9.3%**	**(7 738)**	**16.0%**	**(21 173)**	**59.4%**	**(28 267)**	**62.4%**	**(59 119)**	**140.7%**	**(14 128)**	**185.4%**	**83.5%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 250)**	**(1 250)**	**-**	**-**	**-**	**-**	**-**	**-**	**(695)**	**79.1%**	**(695)**	**79.1%**	**-**	**56.7%**	**(100.0%)**
Repayment of borrowing	(1 250)	(1 250)	-	-	-	-	-	-	(695)	79.1%	(695)	79.1%	-	56.7%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 250)**	**(1 250)**	**-**	**-**	**-**	**-**	**-**	**-**	**(695)**	**79.3%**	**(695)**	**79.3%**	**-**	**26.2%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**24 740**	**10 756**	**41 043**	**165.9%**	**6 520**	**26.4%**	**11 469**	**68.4%**	**(30 008)**	**(334.8%)**	**2 934**	**17.5%**	**(37 368)**	**121.2%**	**50.1%**
Cash/cash equivalents at the year begin:	4 743	13 160	13 160	276.0%	(6 227)	1 193.6%	60 746	463.8%	72 215	547.9%	13 160	100.0%	30 661	47.4%	44.2%
Cash/cash equivalents at the year end:	29 483	29 916	54 227	183.8%	60 746	266.6%	72 215	341.2%	19 107	53.8%	16 117	53.8%	12 715	115.3%	264.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 763	4.6%	4 481	7.4%	1 212	2.0%	51 625	85.9%	60 311	76.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	656	4.6%	1 021	7.4%	276	2.0%	11 811	85.9%	13 746	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	202	4.6%	334	7.4%	89	2.0%	3 748	85.9%	4 362	5.6%	-	-	-	-
Total By Income Source	**3 631**	**4.6%**	**5 836**	**7.4%**	**1 576**	**2.0%**	**67 385**	**85.9%**	**78 418**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	147	4.6%	236	7.4%	64	2.0%	2 724	85.9%	3 169	4.1%	-	-	-	-
Commercial	518	4.6%	829	7.4%	224	2.0%	9 563	85.9%	11 132	14.2%	-	-	-	-
Households	2 858	4.6%	4 572	7.4%	1 235	2.0%	49 370	85.9%	57 535	56.2%	-	-	-	-
Other	103	4.6%	165	7.4%	45	2.0%	5 728	85.9%	12 582	13.0%	-	-	-	-
Total By Customer Group	**3 631**	**4.6%**	**5 836**	**7.4%**	**1 576**	**2.0%**	**67 385**	**85.9%**	**78 418**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	489	42.4%	155	13.4%	243	21.0%	267	23.1%	1 153	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**489**	**42.4%**	**155**	**13.4%**	**243**	**21.0%**	**267**	**23.1%**	**1 153**	**100.0%**

Contact Details

Municipal Manager	Mr S R Nkuli	035 550 0000/550
Financial Manager	Mr BM T Hurd	035 550 6438

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**386 824**	**373 704**	**125 612**	**34.2%**	**106 955**	**29.2%**	**96 562**	**25.8%**	**30 259**	**8.1%**	**359 428**	**96.2%**	**32 153**	**94.8%**	**(5.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	4	-	-	-	-	-	-	-	4	-	-	-	(100.0%)
Service charges - electricity revenue	6 360	6 557	801	12.6%	770	12.1%	892	9.3%	1 222	12.8%	3 684	39.4%	4 967	142.8%	(75.2%)
Service charges - water revenue	40 144	31 344	10 116	25.2%	4 472	11.1%	3 199	10.2%	15 629	49.8%	33 417	106.6%	3 122	32.4%	200.2%
Service charges - sanitation revenue	1 006	670	174	17.3%	69	6.8%	116	17.3%	73	10.7%	433	63.7%	250	51.1%	(71.4%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	53	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	196	80	8	4.1%	6	4.2%	8	8.9%	6	7.5%	30	34.6%	15	39.4%	(59.9%)
Interest earned - external investments	1 065	1 060	638	59.8%	635	59.5%	1 849	170.4%	2 202	202.9%	5 323	490.6%	792	100.3%	178.1%
Interest earned - outstanding debtors	4 712	4 712	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	284 287	277 848	110 718	38.9%	98 858	31.2%	72 671	26.2%	9 985	3.6%	292 234	101.6%	7 658	99.4%	24.3%
Other own revenue	28 378	46 333	3 152	11.1%	12 141	43.8%	17 826	38.5%	1 218	2.6%	34 798	75.8%	13 648	101.7%	(90.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**386 824**	**488 469**	**52 462**	**14.3%**	**57 897**	**15.8%**	**72 752**	**17.9%**	**70 993**	**17.3%**	**254 874**	**62.5%**	**90 369**	**99.3%**	**(21.4%)**
Employee related costs	130 491	125 330	31 488	23.3%	31 149	23.0%	30 683	24.5%	32 647	26.2%	126 967	100.6%	26 785	101.1%	22.6%
Remuneration of councillors	11 409	7 076	1 748	15.3%	1 600	14.0%	1 600	22.7%	1 580	21.2%	6 448	91.1%	1 586	99.3%	(4.3%)
Debt impairment	28 011	29 209	0	-	-	-	-	-	-	-	0	-	-	-	-
Depreciation and asset impairment	24 697	28 204	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	317	1 618	-	-	-	-	339	20.9%	-	-	339	20.9%	98	69.4%	(100.0%)
Bulk purchases	62 337	60 646	3 768	6.0%	8 305	13.1%	22 119	36.5%	17 427	28.8%	51 619	85.1%	34 685	116.8%	(50.0%)
Other Materials	29 072	51 827	2 035	7.0%	5 310	18.2%	1 350	2.6%	9 146	17.6%	17 784	34.3%	5 243	180.3%	74.5%
Contracted services	18 309	16 809	3 653	20.0%	5 558	27.6%	5 422	32.2%	4 060	23.8%	18 133	107.9%	10 170	87.4%	(60.1%)
Transfers and grants	3 828	3 000	-	-	1 500	39.2%	1 522	50.8%	148	4.9%	3 174	105.8%	(1 689)	91.0%	(107.9%)
Other expenditure	42 151	60 822	9 467	22.4%	4 942	11.8%	9 764	11.8%	5 916	7.1%	30 089	36.8%	13 048	101.3%	(54.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**-**	**(32 765)**	**73 150**		**49 058**		**23 810**		**(40 694)**		**105 554**		**(58 216)**		
Transfers recognised - capital	252 173		17 266	6.9%	26 218	10.4%	29 918	-	143 482	-	216 883	-	37 568	100.5%	282.0%
Contributions recognised - capital	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-		-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**252 173**	**(32 765)**	**90 435**		**75 306**		**53 728**		**102 772**		**322 242**		**(20 709)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**252 173**	**(32 765)**	**90 435**		**75 306**		**53 728**		**102 772**		**322 242**		**(20 709)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**252 173**	**(32 765)**	**90 435**		**75 306**		**53 728**		**102 772**		**322 242**		**(20 709)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**252 173**	**(32 765)**	**90 435**		**75 306**		**53 728**		**102 772**		**322 242**		**(20 709)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**252 173**	**253 372**	**35 278**	**14.0%**	**24 597**	**9.8%**	**31 476**	**12.4%**	**139 551**	**55.1%**	**230 902**	**91.1%**	**37 568**	**71.7%**	**271.5%**
National Government	207 833	253 372	35 278	17.0%	24 597	11.8%	31 476	12.4%	139 551	55.1%	230 902	91.1%	37 568	77.2%	271.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	44 339	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**252 173**	**253 372**	**35 278**	**14.0%**	**24 597**	**9.8%**	**31 476**	**12.4%**	**139 551**	**55.1%**	**230 902**	**91.1%**	**37 568**	**69.4%**	**271.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**252 173**	**253 372**	**35 278**	**14.0%**	**24 597**	**9.8%**	**31 476**	**12.4%**	**139 551**	**55.1%**	**230 902**	**91.1%**	**37 568**	**71.7%**	**271.5%**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	1 403	-	-	-	-	-	-	-	1 403	-	-	-	-
Community & Social Services	-	-	3 402	-	-	-	-	-	-	-	3 402	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**52 275**	**4 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	52 275	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**199 898**	**249 372**	**31 875**	**15.9%**	**24 597**	**12.3%**	**31 476**	**12.6%**	**139 551**	**56.0%**	**227 500**	**91.2%**	**37 568**	**77.0%**	**271.5%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	170 912	222 360	19 334	11.3%	21 149	12.2%	9 946	4.5%	102 516	46.1%	152 945	68.8%	33 774	76.3%	208.1%
Waste Water Management	28 986	26 988	12 523	43.4%	3 448	12.6%	21 530	79.8%	37 035	137.2%	74 536	276.2%	4 094	89.4%	782.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**574 478**	**577 611**	**359 119**	**62.5%**	**192 421**	**33.5%**	**161 579**	**28.0%**	**40 005**	**6.9%**	**753 123**	**130.4%**	**125 566**	**143.9%**	**(68.1%)**
Property rates, penalties and collection charges	-	-	-		-		-		-		-		-		
Service charges	49 663	39 198	9 346	18.8%	2 467	5.0%	4 786	14.0%	7 201	22.5%	23 800	74.0%	3 868	169.8%	86.0%
Other revenue	28 937	47 518	164 557	574.3%	25 740	89.1%	9 643	20.8%	31 522	82.1%	230 502	460.9%	121 700	17 116.3%	(74.0%)
Government - operating	264 307	268 141	112 762	36.7%	91 346	33.1%	72 455	25.1%	-		276 563	99.0%	-	94.3%	
Government - capital	230 571	222 754	72 976	35.1%	71 868	31.1%	73 695	33.1%	-		218 540	98.0%	-	68.5%	
Interest	1 000	1 000	-		417	41.5%	350	9.7%	1 751	30.2%	2 518	46.2%	-		(100.0%)
Dividends															
Payments	**(383 786)**	**(369 878)**	**(239 879)**	**78.7%**	**(79 581)**	**26.2%**	**(68 913)**	**19.6%**	**(68 313)**	**20.2%**	**(455 287)**	**139.8%**	**(123 437)**	**269.7%**	**(20.4%)**
Suppliers and employees	(266 581)	(344 458)	(230 879)	79.7%	(79 581)	29.8%	68 513)	19.9%	(68 313)	28.9%	(466 365)	140.9%	(123 437)	200.7%	(29.4%)

Finance charges	(317)	(1 633)	(6)	-	-	-	-	-	-	-	(6)	-	-	-	-
Transfers and grants	(3 829)	(3 009)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**270 772**	**229 541**	**130 240**	**44.4%**	**112 839**	**41.7%**	**33 665**	**40.7%**	**(58 369)**	**(25.5%)**	**267 837**	**117.2%**	**2 139**	**70.8%**	**(2 828.1%)**
Cash Flow from Investing Activities															
Receipts	**15 870**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(252 173)**	**277 212**	**(49 530)**	**19.6%**	**(24 597)**	**9.8%**	**(37 678)**	**(13.7%)**	**(146 574)**	**(52.9%)**	**(239 568)**	**(93.3%)**	**(49 383)**	**51.7%**	**199.9%**
Capital assets	(252 173)	277 212	(49 530)	19.6%	(24 597)	9.8%	(37 678)	(13.7%)	(146 574)	(52.9%)	(239 568)	(93.3%)	(49 383)	51.7%	199.9%
Net Cash from/(used) Investing Activities	**(237 183)**	**277 212**	**(49 530)**	**20.9%**	**(24 597)**	**10.4%**	**(37 678)**	**(13.7%)**	**(146 574)**	**(52.9%)**	**(239 568)**	**(93.3%)**	**(49 383)**	**53.8%**	**199.9%**
Cash Flow from Financing Activities															
Receipts	**42**	**48**	**11**	**25.1%**	**6**	**13.1%**	**4**	**8.1%**	**47**	**97.3%**	**68**	**140.6%**	**12**	**260.8%**	**260.2%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	42	48	11	25.1%	6	13.1%	4	8.1%	47	97.3%	68	140.6%	12	260.8%	260.2%
Payments	**(1 349)**	**1 348**	**(739)**	**53.3%**	**-**	**-**	**-**	**-**	**-**	**-**	**(739)**	**(90.4%)**	**-**	**-**	**-**
Repayment of borrowing	(1 349)	1 348	(739)	53.3%	-	-	-	-	-	-	(739)	(90.4%)	-	-	-
Net Cash from/(used) Financing Activities	**(1 292)**	**1 348**	**(728)**	**56.3%**	**6**	**-0%**	**4**	**-3%**	**47**	**3.3%**	**(702)**	**(52.2%)**	**12**	**(3 648.6%)**	**260.2%**
Net Increase/(Decrease) in cash held	**32 411**	**507 097**	**80 981**	**215.9%**	**88 248**	**272.3%**	**55 194**	**10.9%**	**(204 036)**	**(40.4%)**	**8 567**	**1.7%**	**(47 221)**	**(26.1%)**	**333.8%**
Cash/cash equivalents at the year begin:	5 283	13 694	13 545	256.4%	83 594	1 582.6%	171 792	1 302.8%	239 946	1 787.5%	13 545	158.1%	84 622	17.9%	239.7%
Cash/cash equivalents at the year end:	37 694	519 793	93 594	248.4%	171 792	455.8%	226 988	43.7%	22 110	4.3%	22 113	4.3%	21 631	89.8%	1.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 295	1.3%	2 107	1.2%	983	.6%	172 412	97.0%	177 798	100.0%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 295**	**1.3%**	**2 107**	**1.2%**	**983**	**.6%**	**172 412**	**97.0%**	**177 798**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 347	10.0%	934	3.7%	347	240%	11 258	83.7%	13 400	7.6%	-	-	-	-
Commercial	633	1.4%	276	1.0%	178	7%	26 153	56.4%	27 126	15.2%	-	-	-	-
Households	315	1.0%	1 327	1.0%	458	.3%	135 002	97.6%	137 210	77.2%	-	-	-	-
Other	-	337.3%	-	-	-	-	-	(0.0)%	-	-	-	-	-	-
Total By Customer Group	**2 295**	**1.3%**	**2 107**	**1.2%**	**983**	**.6%**	**172 412**	**97.0%**	**177 798**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	8851	100.0%	-	-	-	-	-	-	8851	(.0)%
Bulk Water	17 714	32.8%	5 987	18.9%	-	-	8 029	25.2%	31 727	22.2%
PAYE deductions	1 554	100.0%	-	-	-	-	-	-	1 554	1.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	756	100.0%	-	-	-	-	-	-	756	.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 267	5.7%	686	.6%	1 845	1.7%	100 889	92.0%	109 687	76.7%
Total	**25 599**	**17.9%**	**6 673**	**4.7%**	**1 845**	**1.3%**	**108 919**	**76.2%**	**142 943**	**100.0%**

Contact Details

Municipal Manager	Mr SN Dubazana	033 0738610
Financial Manager	Mr Dennis	033 0738666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**131 837**	**120 463**	**44 932**	**34.1%**	**40 387**	**30.7%**	**33 204**	**27.6%**	**4 913**	**4.1%**	**123 436**	**102.5%**	**6 168**	**80.8%**	**(20.2%)**
Property rates	8 368	8 368	1 588	18.9%	1 818	21.8%	1 574	28.2%	1 336	24.9%	6 317	166.9%	3 076	134.1%	(56.7%)
Property rates - penalties and collection charges	134	134	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	313	313	4	1.3%	10	3.2%	9	2.9%	16	5.1%	38	12.2%	78	139.5%	(79.6%)
Rental of facilities and equipment	117	117	18	15.8%	62	53.1%	52	19.2%	69	58.7%	199	133.7%	45	148.8%	53.6%
Interest earned - external investments	463	463	80	17.2%	338	73.1%	142	30.8%	145	30.9%	704	151.9%	247	264.1%	(41.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	97	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	71	14.2%	170	33.1%	71	14.2%	17	3.4%	330	67.1%	192	26.7%	(69.2%)
Licences and permits	-	-	61	-	80	-	111	-	101	-	358	-	75	-	34.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	98 402	98 402	42 276	43.0%	32 339	32.9%	33 797	34.3%	-	-	98 402	100.0%	-	91.4%	-
Other own revenue	24 020	-	1 327	5.5%	27	1%	7 507	-	3 222	-	12 084	-	2 049	33.9%	(4.7%)
Gains on disposal of PPE	-	10 166	-	-	5 321	-	-	-	-	-	5 321	34.4%	-	-	-
Operating Expenditure	**101 743**	**160 000**	**35 929**	**55.8%**	**30 262**	**48.4%**	**36 567**	**22.9%**	**27 034**	**16.9%**	**169 792**	**106.1%**	**150 568**	**279.2%**	**(82.0%)**
Employee related costs	31 996	29 461	6 802	21.3%	7 850	24.5%	7 060	24.0%	7 674	26.0%	29 387	99.7%	7 597	103.8%	8.1%
Remuneration of councillors	7 772	7 839	1 947	25.0%	1 882	24.2%	1 601	24.9%	1 984	25.3%	7 762	99.0%	7 486	88.3%	32.7%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	78.3%	-
Contracted services	3 697	4 150	456	12.3%	806	21.8%	881	21.2%	1 160	28.0%	3 303	77.1%	240	39.9%	373.9%
Transfers and grants	433	672	201	46.7%	110	24.5%	107	15.9%	219	32.6%	636	94.6%	21	24.8%	947.5%
Other expenditure	54 370	117 870	40 572	82.8%	39 615	75.2%	26 917	22.8%	16 000	13.6%	126 802	169.2%	141 681	453.2%	(88.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**30 094**	**(39 537)**	**(10 997)**		**(9 875)**		**(3 363)**		**(22 119)**		**(46 356)**		**(144 428)**		
Transfers recognised - capital	33 382	39 537	17 508	52.4%	11 961	35.8%	10 537	26.7%	-	-	39 998	101.2%	-	104.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**63 256**	**-**	**6 503**		**2 086**		**7 174**		**(22 119)**		**(6 358)**		**(144 428)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**63 256**	**-**	**6 503**		**2 086**		**7 174**		**(22 119)**		**(6 358)**		**(144 428)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**63 256**	**-**	**6 503**		**2 086**		**7 174**		**(22 119)**		**(6 358)**		**(144 428)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**63 256**	**-**	**6 503**		**2 086**		**7 174**		**(22 119)**		**(6 358)**		**(144 428)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**63 257**	**52 412**	**6 108**	**9.7%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 108**	**11.7%**	**2 539**	**104.9%**	**(100.0%)**
National Government	33 382	39 537	-	-	-	-	-	-	-	-	-	-	-	137.2%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	3.1%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 382**	**39 537**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**123.9%**	**-**
Borrowing	17 998	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	12 875	-	-	-	-	-	-	-	-	-	-	-	-	1.3%	-
Public contributions and donations	-	12 875	6 108	-	-	-	-	-	-	-	6 108	47.4%	2 539	68.1%	(100.0%)
Capital Expenditure Standard Classification	**63 257**	**52 412**	**6 108**	**9.7%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 108**	**11.7%**	**2 539**	**104.9%**	**(100.0%)**
Governance and Administration	**10 875**	**-**	**6 108**	**57.4%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 108**	**-**	**2 539**	**317.9%**	**(100.0%)**
Executive & Council	-	-	6 108	-	-	-	-	-	-	-	6 108	-	2 539	-	(100.0%)
Budget & Treasury Office	12 875	-	-	-	-	-	-	-	-	-	-	-	-	215.0%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	**52 412**	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	52 412	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**50 382**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**125 398**	**154 156**	**62 061**	**49.5%**	**52 165**	**41.6%**	**43 654**	**28.3%**	**4 107**	**2.7%**	**161 987**	**105.1%**	**7 013**	**104.8%**	**(41.4%)**
Property rates, penalties and collection charges	5 502	5 502	1 050	19.1%	1 824	33.1%	1 509	27.4%	1 368	24.8%	5 748	104.5%	2 078	114.1%	(34.3%)
Service charges	353	353	134	38.0%	91	25.8%	55	15.6%	7	2%	171	54.0%	78	-	(90.0%)
Other revenue	79 688	9 622	1 117	14.0%	9 488	119.0%	4 642	48.2%	2 648	28.0%	14 895	141.7%	4 648	10 711.6%	(43.7%)
Government - operating	79 633	98 433	49 776	62.5%	34 300	44.0%	37 224	37.9%	-	-	121 400	123.4%	-	88.2%	
Government - capital	34 822	39 822	10 082	29.0%	6 358	18.3%	-	-	-	-	26 440	66.4%	-	88.5%	
Interest	400	400	2	0.1%	104	26.1%	143	35.8%	151	21.8%	387	130.8%	-	-	(100.0%)
Dividends															
Payments	**(96 686)**	**(91 717)**	**(64 180)**	**66.4%**	**(39 891)**	**41.2%**	**(27 943)**	**30.5%**	**(30 833)**	**33.6%**	**(162 850)**	**177.6%**	**(30 402)**	**177.5%**	**1.4%**
Suppliers and employees	(96 236)	(91 042)	(64 180)	66.7%	(39 891)	41.5%	(27 943)	30.7%	(30 833)	33.9%	(162 850)	178.9%	(30 402)	179.8%	1.4%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(400)	(429)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**26 700**	**62 439**	**(2 127)**	**(7.4%)**	**12 274**	**42.8%**	**13 711**	**23.2%**	**(24 726)**	**(42.8%)**	**(600)**	**(1.4%)**	**(23 332)**	**(1.2%)**	**14.3%**
Cash Flow from Investing Activities																
Receipts	-	-	**20 000**	-	**10 200**	-	**10 310**	-	**10 042**	-	**50 557**	-	**20 398**	-	**(50.6%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	20 000	-	10 200	-	10 310	-	10 042	-	50 557	-	20 398	-	(50.6%)	
Payments	**(44 692)**	**(29 537)**	**(19 897)**	**45.1%**	**(18 602)**	**42.2%**	**(10 398)**	**24.3%**	**(3 766)**	**9.3%**	**(52 649)**	**133.2%**	**(13 992)**	**69.9%**	**(72.1%)**	
Capital assets	(44 692)	(29 537)	(19 897)	45.1%	(18 602)	42.2%	(10 398)	24.3%	(3 766)	9.3%	(52 649)	133.2%	(13 992)	69.9%	(72.1%)	
Net Cash from/(used) Investing Activities	**(44 692)**	**(29 537)**	**103**	**(.2%)**	**(8 402)**	**18.1%**	**(71)**	**.2%**	**6 278**	**(15.9%)**	**(2 092)**	**5.3%**	**6 317**	**(8.1%)**	**(.8%)**	
Cash Flow from Financing Activities																
Receipts	**17 000**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	17 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	**17 000**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	**1 018**	**32 902**	**(2 024)**	**(125.1%)**	**3 872**	**239.3%**	**13 640**	**68.2%**	**(20 447)**	**(89.3%)**	**(2 959)**	**(12.9%)**	**(17 675)**	**(36.0%)**	**19.7%**	
Cash/cash equivalents at the year begin:	168	3 166	3 166	2 007.6%	1 136	729.1%	5 008	157.1%	20 648	647.7%	3 166	99.1%	20 026	66.3%	2.5%	
Cash/cash equivalents at the year end:	1 774	36 068	1 136	64.8%	5 008	282.3%	20 648	79.1%	201	.8%	201	.8%	2 160	(36.3%)	(93.8%)	

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	733	6.2%	519	4.3%	338	2.8%	10 546	86.8%	12 136	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**733**	**6.2%**	**519**	**4.3%**	**338**	**2.8%**	**10 546**	**86.8%**	**12 136**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	390	3.6%	203	2.8%	200	2.5%	7 220	91.3%	7 922	65.0%	-	-	-	-
Commercial	334	14.7%	168	11.3%	95	3.2%	1 235	70.8%	1 741	14.3%	-	-	-	-
Households	198	6.3%	97	4.4%	33	2.0%	1 772	87.3%	2 031	16.7%	-	-	-	-
Other	11	16.7%	51	6.3%	10	2.6%	319	74.5%	442	3.6%	-	-	-	-
Total By Customer Group	**733**	**6.2%**	**519**	**4.3%**	**338**	**2.8%**	**10 546**	**86.8%**	**12 136**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	564	100.0%	-	-	-	-	-	-	564	53.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	497	100.0%	-	-	-	-	-	-	497	46.9%
Total	**1 061**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 061**	**100.0%**

Contact Details

Municipal Manager	Mr KS Carmode	033 080 1421
Financial Manager	Mr NJ Nkosi	033 080 1424

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**2 524 381**	**2 462 577**	**713 617**	**28.3%**	**522 452**	**20.7%**	**671 029**	**27.3%**	**570 121**	**23.2%**	**2 476 119**	**100.6%**	**586 128**	**104.9%**	**(2.7%)**
Property rates	361 005	374 178	94 754	26.2%	92 327	25.6%	91 755	24.5%	94 403	25.2%	373 240	99.8%	83 971	102.8%	13.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 398 602	1 336 170	440 956	32.3%	333 926	18.2%	398 639	29.2%	297 156	22.2%	1 399 164	104.6%	342 298	106.4%	(13.2%)
Service charges - water revenue	291 900	288 270	58 516	20.1%	57 211	20.2%	65 604	24.5%	53 433	19.9%	232 818	80.8%	50 604	103.4%	5.6%
Service charges - sanitation revenue	84 000	81 200	20 566	24.5%	25 639	30.5%	20 909	25.7%	14 668	18.3%	81 972	101.0%	20 135	103.9%	(28.2%)
Service charges - refuse revenue	67 800	67 147	16 756	24.7%	16 808	16.6%	17 337	25.8%	23 268	34.6%	68 122	101.5%	13 439	102.3%	30.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	2 668	-	(100.0%)
Rental of facilities and equipment	10 815	11 524	3 067	28.4%	3 331	30.8%	2 910	25.3%	3 276	28.4%	12 584	109.2%	926	100.7%	253.9%
Interest earned - external investments	21 960	21 960	5 224	23.8%	5 460	24.9%	5 259	23.9%	7 833	35.6%	23 776	108.3%	7 588	139.8%	3.2%
Interest earned - outstanding debtors	58	60	535	930.2%	578	996.0%	623	891.8%	(1 671)	(1 827.8%)	64	89.0%	624	2 898.2%	(494.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 231	3 732	596	5.3%	163	1.7%	680	18.2%	917	24.6%	2 357	63.2%	2 142	92.8%	(57.2%)
Licences and permits	1 763	3 607	844	47.9%	836	47.4%	862	23.9%	960	27.2%	3 503	97.1%	483	101.4%	103.2%
Agency services	7 000	7 000	1 382	19.7%	1 569	22.4%	1 668	23.7%	1 539	22.4%	6 158	88.0%	1 668	101.9%	(7.8%)
Transfers recognised - operational	257 563	258 723	59 135	22.9%	62 665	24.6%	66 130	25.6%	68 322	25.6%	256 013	98.6%	53 034	92.8%	28.9%
Other own revenue	31 670	28 868	7 291	22.8%	6 752	21.1%	7 466	25.6%	7 124	24.6%	28 643	99.6%	3 616	66.3%	96.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 519 364**	**2 474 871**	**585 476**	**23.6%**	**528 189**	**21.0%**	**749 279**	**30.2%**	**657 929**	**26.6%**	**2 527 893**	**102.1%**	**575 952**	**99.6%**	**14.2%**
Employee related costs	615 819	629 901	139 783	22.7%	150 267	24.4%	144 597	23.0%	153 837	24.4%	588 444	93.4%	130 531	96.2%	18.1%
Remuneration of councillors	24 139	24 139	5 710	23.7%	5 427	22.5%	5 647	23.4%	5 663	23.5%	22 881	94.8%	6 064	97.4%	(10.0%)
Debt impairment	3 000	3 000	201	6.7%	-	-	-	-	310	10.3%	511	17.0%	310	232.8%	899.6%
Depreciation and asset impairment	200 014	200 014	51 334	25.7%	51 334	25.7%	161 661	79.0%	51 334	25.7%	315 662	154.6%	49 997	100.0%	0.4%
Finance charges	79 806	79 806	19 952	25.0%	19 952	25.0%	(8 114)	(10.2%)	19 952	25.0%	51 741	64.8%	19 454	98.6%	2.6%
Bulk purchases	1 124 558	1 063 124	310 484	27.6%	219 668	19.4%	332 749	31.3%	243 270	22.9%	1 110 511	104.4%	209 564	103.2%	(6.2%)
Other Materials	45 366	51 451	4 188	9.2%	10 664	24.8%	7 834	15.2%	14 131	27.5%	41 956	81.5%	12 725	121.4%	11.1%
Contracted services	204 991	185 230	17 977	8.8%	41 552	20.3%	21 027	10.8%	79 854	40.9%	158 917	81.6%	47 199	100.8%	67.2%
Transfers and grants	13 883	14 018	1 438	10.4%	1 592	11.5%	2 610	18.6%	3 410	23.8%	8 050	64.0%	2 739	74.1%	24.4%
Other expenditure	192 788	239 000	27 338	15.3%	22 626	11.8%	76 568	27.9%	60 410	41.0%	234 637	107.7%	44 987	86.7%	52.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**4 937**	**(12 295)**	**128 141**		**(5 738)**		**(78 250)**		**(87 808)**		**(49 774)**		**10 176**		
Transfers recognised - capital	159 878	270 405	-	-	-	-	10	-	0	-	10	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**164 816**	**258 112**	**128 141**		**(5 738)**		**(78 241)**		**(87 808)**		**(49 764)**		**10 176**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**164 816**	**258 112**	**128 141**		**(5 738)**		**(78 241)**		**(87 808)**		**(49 764)**		**10 176**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**164 816**	**258 112**	**128 141**		**(5 738)**		**(78 241)**		**(87 808)**		**(49 764)**		**10 176**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**164 816**	**258 112**	**128 141**		**(5 738)**		**(78 241)**		**(87 808)**		**(49 764)**		**10 176**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**446 781**	**510 281**	**35 737**	**8.0%**	**64 994**	**14.3%**	**150 412**	**29.5%**	**95 349**	**18.7%**	**345 562**	**67.7%**	**181 611**	**81.3%**	**(47.5%)**
National Government	159 878	169 561	14 574	9.1%	33 882	21.2%	14 248	8.4%	53 012	29.5%	112 715	66.5%	60 295	82.8%	(17.1%)
Provincial Government	16 000	100 312	-	-	-	-	89 153	87.8%	(4 888)	(4.9%)	83 266	83.0%	15 809	65.1%	(130.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**177 878**	**269 873**	**14 574**	**8.2%**	**33 882**	**19.0%**	**103 402**	**37.9%**	**48 124**	**16.7%**	**199 981**	**72.8%**	**76 104**	**80.1%**	**(40.7%)**
Borrowing	159 838	125 822	16 977	10.6%	20 812	13.0%	26 668	20.7%	9 808	7.8%	73 603	58.5%	58 395	97.0%	(83.2%)
Internally generated funds	110 065	114 586	4 187	3.8%	9 300	8.5%	20 341	17.5%	43 417	25.2%	74 114	64.8%	43 761	63.9%	(7.7%)
Public contributions and donations	1 155	-	-	-	-	-	1 000	-	-	-	1 000	-	3 351	100.3%	(100.0%)
Capital Expenditure Standard Classification	**446 781**	**510 281**	**35 737**	**8.0%**	**64 994**	**14.3%**	**150 412**	**29.5%**	**95 349**	**18.7%**	**345 562**	**67.7%**	**181 611**	**81.3%**	**(47.5%)**
Governance and Administration	**44 839**	**97 854**	**49**	**0%**	**479**	**1.1%**	**4 460**	**11.9%**	**41 187**	**42.1%**	**96 154**	**98.3%**	**87 548**	**98.4%**	**(77.4%)**
Executive & Council	50	14 900	-	-	146	191.1%	386	2.7%	4 460	30.1%	5 008	33.7%	239	162.9%	1774.9%
Budget & Treasury Office	15	422	-	-	1	5.2%	28	-	32	7.5%	32	7.7%	-	-	(100.0%)
Corporate Services	44 468	22 264	62	1%	330	1%	4 054	18.4%	10 763	48.4%	15 277	68.6%	87 310	98.3%	(84.0%)
Community and Public Safety	**139 936**	**171 110**	**4 169**	**3.1%**	**7 917**	**5.7%**	**57 665**	**16.8%**	**11 450**	**6.7%**	**109 770**	**79.4%**	**14 668**	**41.4%**	**(58.9%)**
Community & Social Services	40 026	61 730	4 162	10.3%	7 902	19.6%	9 913	14.6%	12 636	20.8%	33 658	55.0%	7 146	63.8%	76.8%
Sport And Recreation	61 026	-	-	-	-	-	-	-	-	-	-	-	5 615	33.4%	(100.0%)
Public Safety	21 340	9 500	-	-	-	-	-	-	-	-	-	-	1 413	49.7%	(100.0%)
Housing	16 400	100 312	-	-	-	-	88 152	87.9%	(1 338)	(1.3%)	86 815	86.5%	494	4.9%	(370.9%)
Health	1 144	-	-	-	-	-	-	-	-	-	-	-	100	23.3%	(100.0%)
Economic and Environmental Services	**42 564**	**162 453**	**8 119**	**19.9%**	**12 711**	**29.6%**	**14 860**	**14.5%**	**8 861**	**8.6%**	**44 551**	**43.3%**	**4 756**	**104.1%**	**69.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	26	68.7%	(100.0%)
Road Transport	42 564	160 714	8 119	19.9%	12 709	29.6%	14 500	14.4%	8 220	8.2%	43 548	43.2%	4 730	104.2%	74.0%
Environmental Protection	-	1 740	0	-	2	-	360	20.7%	640	36.8%	982	57.0%	-	-	(100.0%)
Trading Services	**234 916**	**199 024**	**23 393**	**10.0%**	**42 917**	**18.3%**	**33 892**	**17.0%**	**36 939**	**29.0%**	**159 141**	**80.0%**	**93 418**	**94.6%**	**(60.5%)**
Electricity	24 602	27 900	780	3.1%	5 020	14.2%	3 942	12.1%	13 668	49.0%	23 540	73.7%	11 481	69.2%	19.0%
Water	126 499	117 209	14 486	11.3%	23 683	26.2%	17 860	15.2%	19 289	15.8%	84 318	71.9%	63 793	116.8%	(71.2%)
Waste Water Management	79 807	52 726	7 668	9.6%	9 338	8.7%	12 263	23.2%	27 868	52.9%	57 141	100.8%	18 381	87.6%	51.6%
Waste Management	1 778	1 539	479	26.9%	294	22.2%	428	39.0%	87	4.6%	1 288	89.4%	(138)	61.9%	(149.6%)
Other	**398**	**0**	**-**	**-**	**-**	**-**	**2**	**37.5%**	**752**	**$ 453.2%**	**756**	**$ 465.7%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**2 625 595**	**2 720 183**	**746 842**	**28.4%**	**682 843**	**26.0%**	**719 588**	**26.4%**	**544 424**	**19.9%**	**2 693 697**	**98.7%**	**538 888**	**197.9%**	**1.0%**
Property rates, penalties and collection charges	359 200	372 078	90 225	25.1%	84 992	23.6%	84 603	22.7%	86 855	23.3%	346 645	93.2%	76 562	94.9%	13.4%
Service charges	1 770 398	1 720 998	479 372	27.0%	416 467	23.5%	436 381	25.4%	391 587	22.7%	1 717 816	99.8%	413 497	166.4%	(5.1%)
Other revenue	69 621	93 038	21 730	31.2%	30 125	43.3%	38 042	53.5%	59 948	64.1%	169 844	261.7%	41 001	262.4%	38.9%
Government - operating	252 803	258 722	153 666	61.0%	69 308	28.0%	60 627	23.4%	855	2%	235 261	91.0%	1 273	94.4%	(32.8%)
Government - capital	167 824	209 512	1 748	1.0%	72 948	43.5%	99 935	47.7%			174 683	83.4%		0.0%	
Interest	33 849	33 872	9 798	28.9%	8 948	26.5%	7 999	23.6%	8 213	30.1%	34 958	103.2%	7 557	135.5%	10.8%
Dividends															
Payments	**(2 346 695)**	**(2 261 917)**	**(588 627)**	**25.3%**	**(572 655)**	**25.8%**	**(531 058)**	**23.5%**	**(587 448)**	**26.4%**	**(2 289 888)**	**101.2%**	**(589 518)**	**155.7%**	**1.3%**
Suppliers and employees	(2 151 396)	(2 167 691)	(580 202)	27.3%	(541 208)	25.2%	(528 021)	24.4%	(569 556)	26.3%	(2 218 984)	102.4%	(568 482)	166.3%	3.3%

Finance charges	(79 884)	(79 884)	(1 018)	1.3%	(59 346)	289%	(623)	7%	(27 457)	33.9%	(58 846)	73.7%	(32 045)	91.7%	(167%)
Transfers and grants	(8 863)	(14 439)	(1 488)	10.3%	(1 326)	62.2%	(3 010)	17.4%	(1 200)	8.3%	(6 609)	45.8%	(614)	73.2%	108.8%
Net Cash from/(used) Operating Activities	**385 599**	**469 268**	**158 215**	**41.0%**	**109 998**	**26.5%**	**189 530**	**40.3%**	**(53 926)**	**(11.3%)**	**403 708**	**86.2%**	**(50 639)**	**120.3%**	**6.7%**
Cash Flow from Investing Activities															
Receipts	**16 230**	**20 230**	**17 003**	**166.2%**	**1 772**	**17.3%**	**14 320**	**70.8%**	**1 780**	**8.8%**	**34 882**	**172.4%**	**5 610**	**122.7%**	**(68.3%)**
Proceeds on disposal of PPE	16 000	20 000	17 003	170.0%	1 772	17.7%	14 320	71.6%	1 780	8.9%	34 882	174.4%	5 610	122.4%	(68.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	230	230	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(314 145)**	**(423 668)**	**(86 239)**	**27.5%**	**(56 649)**	**18.1%**	**(44 573)**	**10.5%**	**(151 668)**	**23.9%**	**(339 403)**	**68.0%**	**(148 087)**	**96.7%**	**(31.3%)**
Capital assets	(314 145)	(423 668)	(86 239)	27.5%	(56 649)	18.1%	(44 573)	10.5%	(151 668)	23.9%	(339 403)	68.0%	(148 087)	96.7%	(31.3%)
Net Cash from/(used) Investing Activities	**(283 915)**	**(403 738)**	**(69 236)**	**22.8%**	**(55 877)**	**18.1%**	**(30 241)**	**7.3%**	**(150 028)**	**24.7%**	**(254 586)**	**62.7%**	**(142 677)**	**93.8%**	**(69.9%)**
Cash Flow from Financing Activities															
Receipts	**186 686**	**186 500**	**1 182**	**.6%**	**1 609**	**.9%**	**2 173**	**1.2%**	**3 261**	**1.7%**	**8 227**	**4.4%**	**1 339**	**6.3%**	**143.6%**
Short-term loans	-	186 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long-term/refinancing	186 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	686	3 000	1 182	238.3%	1 609	324.9%	2 173	72.5%	3 261	108.7%	8 227	274.6%	1 339	223.4%	143.6%
Payments	**(140 818)**	**(140 818)**	**(6 953)**	**4.4%**	**(47 749)**	**41.1%**	**(1 505)**	**.9%**	**(69 680)**	**43.1%**	**(119 288)**	**97.1%**	**(42 887)**	**101.9%**	**15.6%**
Repayment of borrowing	(140 818)	(140 818)	(6 953)	4.4%	(47 749)	41.1%	(1 505)	.9%	(69 680)	43.1%	(119 288)	97.1%	(42 887)	101.9%	15.6%
Net Cash from/(used) Financing Activities	**45 391**	**47 681**	**(7 841)**	**(17.3%)**	**(56 140)**	**(123.7%)**	**(678)**	**(1.4%)**	**(57 399)**	**(119.9%)**	**(122 595)**	**(256.9%)**	**(53 528)**	**368.7%**	**7.2%**
Net Increase/(Decrease) in cash held	**126 075**	**113 201**	**81 138**	**63.9%**	**(1 233)**	**(1.0%)**	**157 665**	**142.8%**	**(210 442)**	**(186.8%)**	**27 987**	**24.5%**	**(246 844)**	**(56.5%)**	**(14.7%)**
Cash/cash equivalents at the year begin:	356 748	400 446	400 446	131.3%	488 638	157.6%	660 306	118.7%	643 064	158.6%	400 446	100.0%	632 024	98.9%	11.4%
Cash/cash equivalents at the year end:	482 823	513 647	480 608	111.7%	488 395	111.6%	643 958	124.6%	432 597	83.8%	432 597	83.8%	485 486	102.9%	6.7%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	27 301	27.9%	3 027	3.9%	2 549	3.6%	56 219	38.5%	89 092	24.8%	-	-	-	-
Receivables from Exchange Transactions - Electricity	167 348	72.3%	3 128	1.3%	2 687	1.1%	59 977	24.8%	203 477	50.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prope	39 103	72.7%	1 346	2.4%	962	2.0%	8 638	21.5%	49 102	10.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	6 886	67.4%	338	4.4%	338	3.9%	4 638	35.3%	11 464	2.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	3 408	69.0%	344	4.3%	239	3.8%	1 993	34.0%	6 131	2.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	1 004	14.2%	337	4.8%	318	4.6%	5 447	76.7%	7 101	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	305	14.5%	130	5.9%	117	5.6%	1 560	74.0%	2 112	.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 613	24.2%	3 125	15.3%	777	4.0%	9 271	43.0%	39 612	7.9%	-	-	-	-
Total By Income Source	**234 688**	**58.4%**	**12 459**	**3.1%**	**7 994**	**2.0%**	**146 633**	**36.5%**	**401 666**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 284	63.2%	248	2.5%	114	1.1%	3 310	33.1%	10 022	2.5%	-	-	-	-
Commercial	170 772	67.4%	7 942	3.2%	3 542	1.4%	69 384	27.4%	251 641	62.6%	-	-	-	-
Households	53 631	49.8%	3 651	3.4%	3 977	3.7%	46 939	43.6%	108 198	26.9%	-	-	-	-
Other	3 865	85.0%	538	3.3%	362	2.0%	14 000	73.6%	19 025	4.8%	-	-	-	-
Total By Customer Group	**234 688**	**58.4%**	**12 459**	**3.1%**	**7 994**	**2.0%**	**146 633**	**36.5%**	**401 666**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	81 264	100.0%	-	-	-	-	-	-	81 264	27.0%
Bulk Water	14 397	100.0%	-	-	-	-	-	-	14 397	4.8%
PAYE deductions	6 672	100.0%	-	-	-	-	-	-	6 672	2.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	7 196	100.0%	-	-	-	-	-	-	7 196	2.4%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	190 368	100.0%	-	-	-	-	-	-	190 368	63.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	860	100.0%	-	-	-	-	-	-	860	2%
Total	**301 381**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**301 381**	**100.0%**

Contact Details

Municipal Manager	Dr Wandile J Sihlwa	033-907-5100
Financial Manager	Mr Mazila Kuzana	033-907-5096

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NTAMBANANA (KZN283)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**67 469**	**67 469**	**29 133**	**43.2%**	**8 205**	**12.2%**	**21 403**	**31.8%**	**4 303**	**6.4%**	**63 106**	**93.5%**	**5 616**	**61.2%**	**(23.4%)**
Property rates	1 353	1 353	334	24.7%	334	24.7%	334	24.7%	223	16.5%	1 225	90.6%	334	92.7%	(33.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	12	-	12	-	16	-	8	-	47	-	8	-	(100%)
Interest earned - external investments	1 122	1 122	-	-	578	51.5%	578	51.5%	46	4.0%	1 202	106.2%	-	-	(100.0%)
Interest earned - outstanding debtors	24	24	8	32.4%	10	47.5%	22	78.0%	12	41.3%	52	217.6%	-	78.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 868	64 868	21 902	33.8%	7 356	11.3%	20 457	31.5%	4 008	6.2%	53 622	82.7%	4 453	66.4%	(10.0%)
Other own revenue	101	101	6 876	6 450.4%	6	5.6%	66	64.8%	6	5.8%	6 907	6 461.7%	816	39.5%	(99.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**67 175**	**67 175**	**15 770**	**23.5%**	**20 935**	**31.1%**	**21 402**	**31.9%**	**3 822**	**5.7%**	**61 914**	**92.2%**	**12 988**	**78.3%**	**(70.6%)**
Employee related costs	15 863	15 863	3 179	20.0%	3 834	24.1%	3 899	24.6%	1 099	6.7%	11 972	75.4%	3 238	93.8%	407.0%
Remuneration of councillors	4 356	4 356	987	21.5%	1 026	23.4%	1 174	25.6%	341	7.4%	3 532	76.6%	1 455	88.7%	(72.7%)
Debt impairment	75	75	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 800	2 800	-	-	2 333	79.6%	2 333	79.6%	-	-	4 666	166.6%	-	-	-
Finance charges	38	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	844	844	122	14.5%	278	33.0%	227	28.1%	-	-	606	75.0%	126	92.3%	(100.0%)
Contracted services	18 028	18 028	2 286	28.9%	4 147	23.0%	2 911	15.8%	238	1.3%	12 584	69.8%	1 628	131.2%	(67.1%)
Transfers and grants	1 001	1 001	188	18.8%	210	20.9%	188	17.9%	62	5.9%	649	41.6%	160	61.2%	(60.4%)
Other expenditure	23 928	23 928	6 497	26.7%	9 227	38.7%	10 668	43.7%	2 111	8.6%	28 132	118.1%	8 181	64.2%	(63.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**294**	**294**	**13 363**		**(12 730)**		**63**		**481**		**1 192**		**(7 373)**		
Transfers recognised - capital	15 073	15 073	6 666	43.9%	1 224	8.1%	7 132	47.3%	505	3.4%	15 418	102.6%	4 733	73.9%	(89.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**15 367**	**15 367**	**19 988**		**(11 491)**		**7 196**		**989**		**16 652**		**(2 640)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**15 367**	**15 367**	**19 988**		**(11 491)**		**7 196**		**989**		**16 652**		**(2 640)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**15 367**	**15 367**	**19 988**		**(11 491)**		**7 196**		**989**		**16 652**		**(2 640)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**15 367**	**15 367**	**19 988**		**(11 491)**		**7 196**		**989**		**16 652**		**(2 640)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**15 367**	**15 367**	**5 578**	**36.3%**	**1 911**	**12.4%**	**7 657**	**49.8%**	**1 502**	**9.8%**	**16 648**	**108.3%**	**5 229**	**60.5%**	**(71.3%)**
National Government	15 073	15 073	5 578	37.0%	1 911	12.7%	3 692	24.5%	1 502	10.0%	12 683	84.1%	5 229	55.8%	(71.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	3 965	-	-	-	3 965	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**15 073**	**15 073**	**5 578**	**37.0%**	**1 911**	**12.7%**	**7 657**	**50.8%**	**1 502**	**10.0%**	**16 648**	**110.4%**	**5 229**	**60.3%**	**(71.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	294	294	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**15 367**	**15 367**	**5 578**	**36.3%**	**1 911**	**12.4%**	**7 657**	**49.8%**	**1 502**	**9.8%**	**16 648**	**108.3%**	**5 229**	**60.5%**	**(71.3%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 367**	**15 367**	**5 578**	**36.3%**	**1 911**	**12.4%**	**7 657**	**49.8%**	**1 502**	**9.8%**	**16 648**	**108.3%**	**5 229**	**27.6%**	**(71.3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 367	15 367	5 578	36.3%	1 911	12.4%	7 657	49.8%	1 502	9.8%	16 648	108.3%	5 229	27.6%	(71.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**82 474**	**82 474**	**46 005**	**55.8%**	**26 997**	**32.8%**	**18 487**	**22.4%**	**3 008**	**3.6%**	**94 367**	**114.4%**	**1 965**	**96.2%**	**57.9%**
Property rates, penalties and collection charges	1 286	1 286	822	63.9%	25	1.9%	90	7.0%	38	2.9%	975	75.8%	42	72.7%	(10.7%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	107	107	7 391	6 901.9%	1 710	1 596.2%	802	749.6%	449	419.1%	10 352	9 664.9%	1 691	-	427.2%
Government - operating	64 868	64 868	29 290	45.2%	16 560	25.5%	17 595	27.1%	2 521	3.9%	67 965	104.8%	611	99.4%	216.9%
Government - capital	10 113	10 113	8 502	84.1%	9 072	89.7%	-	-	-	-	17 573	165.0%	-	66.4%	-
Interest	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(64 275)**	**(64 275)**	**(16 770)**	**26.1%**	**(18 900)**	**29.4%**	**(19 045)**	**29.6%**	**(11 333)**	**17.6%**	**(66 148)**	**102.9%**	**(16 242)**	**95.5%**	**(30.2%)**
Suppliers and employees	(62 588)	(62 588)	(16 618)	26.5%	(18 730)	29.9%	(18 809)	29.9%	(11 140)	17.8%	(65 316)	103.4%	(16 001)	94.3%	(30.4%)

Finance charges	(94)	(58)	-		(140)	-33.9%	(226)	-23.8%	(182)	-19.2%	(623)	-78.2%	(241)	-	-(33.5%)
Transfers and grants	(1 001)	(1 000)	(122)	-14.3%	(940)	-23.9%	(226)	-23.8%	(182)	-19.2%	(623)	-78.2%	(241)	-	-(33.5%)
Net Cash from/(used) Operating Activities	**16 199**	**19 159**	**29 225**	**166.6%**	**7 873**	**43.2%**	**(555)**	**(3.7%)**	**(8 324)**	**(45.7%)**	**29 225**	**155.1%**	**(14 239)**	**99.9%**	**(61.9%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments															
Capital assets	(15 367)	(15 367)	(6 600)	43.0%	(2 151)	14.0%	(8 682)	56.5%	(1 767)	11.1%	(19 149)	124.6%	(3 554)	68.7%	(69.3%)
Net Cash from/(used) Investing Activities	**(15 367)**	**(15 367)**	**(6 600)**	**43.0%**	**(2 151)**	**14.0%**	**(8 682)**	**56.5%**	**(1 767)**	**11.1%**	**(19 149)**	**124.6%**	**(3 554)**	**68.7%**	**(69.3%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 832**	**2 832**	**22 630**	**799.1%**	**5 721**	**202.0%**	**(9 241)**	**(326.3%)**	**(10 091)**	**(354.2%)**	**9 080**	**320.7%**	**(19 891)**	**8.3%**	**(49.8%)**
Cash/cash equivalents at the year begin:	21 341	21 341	21 232	99.5%	43 862	205.6%	49 603	232.4%	40 362	189.1%	21 232	99.5%	40 644	420.9%	1.9%
Cash/cash equivalents at the year end:	24 173	24 173	43 862	181.4%	49 583	205.2%	40 362	167.0%	30 532	126.3%	30 532	126.3%	20 753	(1 453.5%)	-63.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	T Myeki (acting)	035 792 7000
Financial Manager	Ms T Myeki	035 792 7000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**285 813**	**285 813**	**106 722**	**37.3%**	**67 138**	**23.5%**	**75 692**	**26.5%**	**54 927**	**19.2%**	**304 471**	**106.5%**	**44 746**	**93.7%**	**22.7%**
Property rates	41 997	41 997	29 938	71.3%	3 841	9.1%	6 628	15.8%	5 971	14.2%	46 378	110.4%	2 347	94.1%	154.6%
Property rates - penalties and collection charges	731	731	416	56.9%	612	83.7%	634	86.8%	646	88.3%	2 310	316.0%	338	103.5%	91.3%
Service charges - electricity revenue	58 352	58 352	13 841	23.7%	14 432	24.7%	13 928	23.9%	14 346	24.6%	56 548	96.9%	11 382	95.8%	26.1%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	10 827	10 827	2 716	25.1%	2 776	25.6%	2 821	26.1%	2 762	25.5%	11 078	102.3%	2 626	101.3%	5.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 410	1 410	527	37.4%	193	13.6%	110	7.8%	269	20.2%	1 158	78.6%	317	86.4%	(15.0%)
Interest earned - external investments	4 000	4 000	1 468	36.7%	903	22.6%	2 099	52.5%	1 663	46.5%	6 002	160.4%	1 116	102.6%	67.8%
Interest earned - outstanding debtors	374	374	103	27.6%	93	24.9%	139	38.4%	120	33.4%	457	122.2%	142	108.8%	(12.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	23 809	23 809	6 462	27.1%	42	2%	7 917	33.3%	17 777	74.7%	32 198	135.2%	48	81.8%	44787.6%
Licences and permits	3 600	3 600	888	24.7%	800	22.6%	740	20.6%	900	27.6%	3 428	95.2%	723	97.2%	28.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	137 720	137 720	49 003	35.6%	42 955	31.2%	39 617	28.8%	9 555	6.9%	140 679	102.2%	20 415	93.8%	453.2%
Other own revenue	2 724	2 724	456	16.8%	534	19.6%	888	32.6%	788	28.9%	2 664	95.8%	485	94.4%	62.7%
Gains on disposal of PPE	133	133	831	622.9%	-	-	-	-	80	59.7%	911	700.6%	-	-	(100.0%)
Operating Expenditure	**317 037**	**317 037**	**67 398**	**21.3%**	**71 628**	**22.6%**	**79 041**	**24.9%**	**88 647**	**28.0%**	**306 752**	**96.7%**	**92 223**	**90.8%**	**(3.9%)**
Employee related costs	88 209	88 209	18 428	20.9%	22 692	25.6%	18 690	20.5%	21 660	24.6%	80 933	91.3%	17 941	101.3%	22.6%
Remuneration of councillors	17 782	17 782	4 146	23.4%	4 164	23.4%	4 607	27.2%	4 264	24.1%	17 443	98.6%	4 194	98.3%	(10.4%)
Debt impairment	21 563	21 563	5 396	25.0%	5 396	25.0%	7 429	34.4%	6 673	28.1%	24 894	112.6%	14 468	100.0%	(68.0%)
Depreciation and asset impairment	28 484	28 484	7 121	25.0%	7 121	25.0%	13 264	49.8%	9 160	32.2%	36 670	128.8%	24 918	116.4%	(63.1%)
Finance charges	756	756	150	19.8%	-	-	266	38.1%	138	18.3%	577	76.2%	308	65.6%	(55.2%)
Bulk purchases	45 474	45 474	9 868	21.8%	9 235	20.3%	9 812	21.6%	9 272	20.4%	38 287	84.2%	8 021	86.4%	9.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	26 668	26 668	4 934	18.3%	5 832	21.6%	6 224	23.1%	8 280	30.7%	25 270	89.8%	6 682	85.7%	20.4%
Transfers and grants	3 760	3 760	598	15.9%	1 113	29.6%	1 121	29.8%	1 533	27.5%	3 865	102.8%	601	66.8%	20.6%
Other expenditure	84 539	84 539	16 648	19.8%	16 075	19.0%	17 870	21.4%	28 680	33.9%	79 784	94.4%	13 020	72.4%	109.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(31 242)**	**(31 242)**	**39 326**		**(4 490)**		**(3 349)**		**(33 720)**		**(2 281)**		**(47 477)**		
Transfers recognised - capital	64 464	64 464	20 240	31.4%	27 772	43.1%	4 727	7.3%	13 295	20.7%	67 968	105.5%	23 503	102.4%	(33.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 221**	**33 221**	**59 577**		**23 274**		**1 377**		**(18 471)**		**65 757**		**(24 625)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**33 221**	**33 221**	**59 577**		**23 274**		**1 377**		**(18 471)**		**65 757**		**(24 625)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 221**	**33 221**	**59 577**		**23 274**		**1 377**		**(18 471)**		**65 757**		**(24 625)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 221**	**33 221**	**59 577**		**23 274**		**1 377**		**(18 471)**		**65 757**		**(24 625)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**72 364**	**79 745**	**8 926**	**12.3%**	**15 637**	**21.6%**	**12 314**	**15.4%**	**24 127**	**30.3%**	**61 005**	**76.5%**	**23 429**	**76.3%**	**3.0%**
National Government	64 464	67 309	8 926	13.8%	15 637	24.3%	12 314	18.3%	24 127	35.8%	61 005	90.6%	23 429	104.9%	3.0%
Provincial Government	-	4 730	-	-	-	-	-	-	-	-	-	-	-	5.7%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 464**	**72 045**	**8 926**	**13.8%**	**15 637**	**24.3%**	**12 314**	**17.1%**	**24 127**	**33.5%**	**61 005**	**84.7%**	**23 429**	**99.0%**	**3.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 900	7 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**72 364**	**79 745**	**8 926**	**12.3%**	**15 637**	**21.6%**	**12 314**	**15.4%**	**24 127**	**30.3%**	**61 005**	**76.5%**	**23 429**	**76.3%**	**3.0%**
Governance and Administration	**14 438**	**11 645**	**1 548**	**8.9%**	**495**	**3.4%**	**1 109**	**11.9%**	**4 536**	**57.1%**	**7 687**	**65.9%**	**3 921**	**61.4%**	**69.9%**
Executive & Council	5 873	2 140	-	-	-	-	-	-	586	26.4%	586	26.4%	21	5.7%	2579.9%
Budget & Treasury Office	2 277	2 660	44	1.9%	196	8.7%	757	28.2%	1 545	58.0%	2 764	93.9%	826	93.1%	103.4%
Corporate Services	6 288	6 844	1 196	19.0%	299	4.8%	621	9.4%	2 555	31.9%	4 166	62.9%	1 243	62.0%	93.3%
Community and Public Safety	**15 197**	**17 754**	**3 545**	**16.7%**	**11 693**	**60.4%**	**1 645**	**10.1%**	**8 141**	**59.9%**	**16 324**	**98.1%**	**3 641**	**93.1%**	**169.9%**
Community & Social Services	1 165	5 940	42	3.5%	782	64.6%	1 160	20.0%	2 103	32.4%	4 127	69.4%	-	53.8%	(100.0%)
Sport And Recreation	9 905	10 666	2 503	25.2%	10 340	103.5%	3 738	19.6%	5 607	38.5%	21 914	188.1%	1 421	67.2%	294.6%
Public Safety	600	600	-	-	-	-	36	3.9%	401	43.6%	437	47.9%	454	98.4%	(11.6%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	3 527	548	442	12.5%	90	2.7%	245	14.6%	31	7.5%	147	33.6%	1 766	58.2%	(97.4%)
Economic and Environmental Services	**39 034**	**35 563**	**3 582**	**14.2%**	**3 478**	**8.4%**	**5 181**	**14.6%**	**9 782**	**27.5%**	**24 213**	**68.1%**	**19 286**	**80.3%**	**(49.3%)**
Planning and Development	1 500	1 523	196	-	196	-	355	14.6%	196	13.0%	784	52.1%	-	-	(100.0%)
Road Transport	36 034	34 040	3 376	13.8%	3 466	9.6%	4 666	14.6%	9 586	28.2%	23 418	68.8%	19 286	86.3%	(50.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 433**	**5 234**	**79**	**1.2%**	**394**	**6.0%**	**710**	**13.6%**	**1 667**	**35.7%**	**3 850**	**57.3%**	**1**	**25.1%**	**238 662.9%**
Electricity	4 163	4 134	79	1.9%	17	0%	710	17.2%	1 708	42.9%	2 514	62.2%	1	44.4%	239 567.3%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 270	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 100	-	-	377	-	-	-	89	8.0%	466	39.6%	-	14.3%	(100.0%)
Other	**-**	**20**	**-**	**-**	**20**	**-**	**1**	**2.7%**	**-**	**-**	**21**	**83.4%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**317 140**	**329 778**	**122 085**	**38.5%**	**99 867**	**31.5%**	**95 676**	**28.8%**	**31 269**	**9.5%**	**348 297**	**105.6%**	**41 975**	**100.0%**	**(25.5%)**
Property rates, penalties and collection charges	40 611	47 064	13 285	32.7%	9 772	24.1%	7 337	15.6%	6 348	13.5%	36 742	78.1%	5 594	153.7%	13.7%
Service charges	56 169	57 960	10 334	25.8%	17 111	39.8%	16 997	29.8%	17 726	39.8%	68 168	118.8%	14 841	169.7%	19.4%
Other revenue	12 125	12 114	9 018	80.3%	19 602	139.8%	9 612	79.4%	5 337	43.9%	43 568	344.6%	5 631	671.3%	(52.2%)
Government - operating	152 724	150 842	71 998	32.2%	52 322	38.0%	45 810	30.4%	-	-	170 025	112.9%	1 537	75.1%	(100.0%)
Government - capital	52 000	61 612	17 000	32.7%	-	-	16 000	26.0%	-	-	33 000	53.6%	14 000	100.0%	(100.0%)
Interest	4 824	4 642	1 122	38.8%	996	24.6%	1 310	29.9%	1 566	33.7%	5 012	87.7%	1 118	103.8%	79.0%
Dividends															
Payments	**(259 314)**	**(269 379)**	**(68 980)**	**26.6%**	**(59 661)**	**23.1%**	**(59 972)**	**22.6%**	**(75 768)**	**28.2%**	**(263 501)**	**99.2%**	**(67 818)**	**99.2%**	**11.7%**
Suppliers and employees	(204 878)	(263 853)	(69 399)	26.8%	(58 748)	23.0%	(58 659)	22.0%	(74 736)	28.2%	(258 949)	98.0%	(66 825)	99.4%	11.8%

Finance charges	(594)	(643)	-	-										22.9%	-
Transfers and grants	(2 276)	(1 940)	(586)	16.7%	(1 112)	31.1%	(614)	23.2%	(1 033)	26.2%	(3 658)	63.8%	(661)	101.3%	28.8%
Net Cash from/(used) Operating Activities	**57 836**	**61 359**	**53 190**	**92.0%**	**40 898**	**68.2%**	**36 183**	**58.8%**	**(44 568)**	**(72.3%)**	**84 766**	**158.1%**	**(25 843)**	**169.9%**	**72.2%**
Cash Flow from Investing Activities															
Receipts	**117**	**940**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(7)**	**20.0%**	**(100.0%)**
Proceeds on disposal of PPE	120	940	-	-	-	-	-	-	-	-	-	-	-	20.0%	-
Decrease in non-current debtors	(3)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	(7)	-	(100.0%)
Decrease increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(54 273)**	**(59 903)**	**(6 936)**	**16.4%**	**(15 637)**	**26.9%**	**(12 314)**	**20.6%**	**(24 127)**	**40.3%**	**(61 955)**	**103.4%**	**(23 429)**	**95.3%**	**3.9%**
Capital assets	(54 273)	(59 903)	(6 936)	16.4%	(15 637)	26.9%	(12 314)	20.6%	(24 127)	40.3%	(61 955)	103.4%	(23 429)	95.3%	3.9%
Net Cash from/(used) Investing Activities	**(54 156)**	**(58 963)**	**(6 936)**	**16.3%**	**(15 637)**	**26.9%**	**(12 314)**	**20.9%**	**(24 127)**	**41.0%**	**(61 955)**	**103.8%**	**(23 437)**	**95.4%**	**2.9%**
Cash Flow from Financing Activities															
Receipts	**105**	**99**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4**	**187.0%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	105	99	-	-	-	-	-	-	-	-	-	-	4	187.0%	(100.0%)
Payments	**(1 421)**	**(1 421)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(177)**	**99.9%**	**(100.0%)**
Repayment of borrowing	(1 421)	(1 421)	-	-	-	-	-	-	-	-	-	-	(177)	99.9%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 316)**	**(1 322)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(173)**	**99.6%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**2 432**	**2 282**	**46 254**	**1 269.5%**	**24 369**	**710.0%**	**23 769**	**1 038.1%**	**(68 628)**	**(2 994.7%)**	**23 785**	**1 037.9%**	**(49 448)**	**(33.6%)**	**38.8%**
Cash/cash equivalents at the year begin:	49 113	79 004	75 036	160.7%	132 288	269.7%	147 657	189.8%	171 441	216.9%	79 644	160.0%	128 469	160.0%	33.5%
Cash/cash equivalents at the year end:	**52 665**	**81 338**	**121 289**	**230.4%**	**147 657**	**280.7%**	**171 447**	**219.8%**	**102 918**	**126.6%**	**103 518**	**124.6%**	**79 021**	**160.7%**	**30.1%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 501	64.4%	402	8.4%	109	2.0%	1 150	24.9%	4 811	13.2%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	423	1.8%	678	2.8%	407	1.7%	22 216	93.6%	23 724	65.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	363	20.1%	246	11.5%	121	5.4%	1 312	68.0%	2 042	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	3	0%	3	1.0%	3	0%	309	97.3%	317	9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(469)	(4.2%)	126	2.0%	132	4.6%	5 006	100.2%	5 046	14.0%	-	-	-	-
Total By Income Source	**3 821**	**10.6%**	**1 455**	**4.0%**	**772**	**2.1%**	**30 093**	**83.3%**	**36 141**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	264	3.9%	89	1.0%	19	.2%	6 209	94.9%	6 620	23.9%	-	-	-	-
Commercial	2 264	32.3%	328	7.4%	117	2.7%	1 384	33.9%	4 094	11.3%	-	-	-	-
Households	1 294	8.1%	1 038	6.3%	556	4.7%	9 040	80.8%	12 928	34.7%	-	-	-	-
Other	999	5.0%	59	2.0%	127	4.5%	13 512	84.6%	14 697	39.7%	-	-	-	-
Total By Customer Group	**3 821**	**10.6%**	**1 455**	**4.0%**	**772**	**2.1%**	**30 093**	**83.3%**	**36 141**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	3 127	100.0%	-	-	-	-	-	-	3 127	8.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 041	100.0%	-	-	-	-	-	-	1 041	2.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 251	100.0%	-	-	-	-	-	-	1 251	3.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	24 027	100.0%	-	-	-	-	-	-	24 027	63.0%
Auditor-General	272	100.0%	-	-	-	-	-	-	272	1.0%
Other	8 364	100.0%	-	-	-	-	-	-	8 364	21.9%
Total	**38 182**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**38 182**	**100.0%**

Contact Details

Municipal Manager	Mr TS Mashabane	035-472 3333
Financial Manager	Mr ZN Mthenge	035-472 3108

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**113 647**	**113 647**	**27 647**	**24.3%**	**31 781**	**27.9%**	**24 442**	**21.5%**	**23 708**	**20.9%**	**107 537**	**94.6%**	**14 811**	**91.2%**	**60.1%**
Property rates	14 987	14 987	1 160	7.7%	1 846	12.3%	1 632	10.9%	2 035	13.6%	6 673	44.5%	532	77.9%	281.2%
Property rates - penalties and collection charges	423	423	136	32.1%	238	56.4%	158	37.3%	148	35.0%	682	161.2%	181	97.8%	(18.2%)
Service charges - electricity revenue	22 222	22 222	4 381	19.7%	4 597	20.7%	4 389	19.7%	5 463	24.6%	18 830	84.7%	4 934	103.3%	10.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 261	1 261	283	22.1%	298	23.5%	212	16.8%	440	34.8%	1 233	96.7%	295	98.4%	58.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	473	473	43	9.0%	59	12.6%	72	15.2%	60	12.6%	233	49.2%	50	68.2%	16.7%
Interest earned - external investments	3 068	3 068	845	26.5%	830	26.5%	891	29.0%	733	24.7%	3 299	110.2%	756	120.5%	3.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	19 840	19 840	-	-	8 332	49.2%	4 757	23.2%	11 231	59.6%	24 319	129.0%	5 474	58.8%	105.0%
Licences and permits	3 545	3 545	532	15.3%	417	11.8%	432	12.2%	602	17.0%	2 001	56.4%	576	68.6%	4.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	46 027	46 027	19 644	42.7%	14 355	30.7%	11 259	24.2%	1 281	2.8%	46 489	99.9%	1 884	101.0%	(32.4%)
Other own revenue	1 824	1 824	616	30.7%	662	53.0%	683	44.7%	1 136	111.4%	3 815	250.1%	165	329.0%	941.8%
Gains on disposal of PPE	573	573	-	-	-	-	-	-	-	-	-	-	-	68.8%	-
Operating Expenditure	**105 091**	**105 091**	**19 868**	**18.9%**	**19 561**	**18.6%**	**22 930**	**21.8%**	**19 310**	**18.4%**	**80 670**	**76.8%**	**17 265**	**80.7%**	**11.9%**
Employee related costs	27 960	27 960	5 933	21.4%	6 525	23.6%	4 589	16.6%	6 014	21.7%	23 061	90.6%	5 473	97.7%	9.9%
Remuneration of councillors	3 366	3 366	814	24.2%	782	23.4%	771	23.9%	682	20.2%	3 022	89.8%	853	94.8%	(20.1%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 810	5 810	-	-	-	-	-	-	-	-	-	-	1 027	92.2%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	21 051	21 051	6 138	29.2%	4 431	21.0%	4 112	19.5%	4 236	20.1%	18 918	89.9%	4 636	96.4%	5.8%
Other Materials	6 822	6 822	1 204	17.6%	1 603	23.5%	4 087	59.9%	797	11.7%	7 691	112.7%	382	96.9%	98.5%
Contracted services	2 905	2 905	396	13.6%	277	10.0%	318	10.9%	220	7.6%	1 209	44.6%	688	72.3%	(62.8%)
Transfers and grants	686	686	140	20.4%	-	-	-	-	140	20.4%	140	20.4%	164	43.8%	(100.0%)
Other expenditure	26 491	26 491	4 238	16.0%	3 993	14.6%	9 053	34.2%	7 410	28.0%	24 212	92.6%	4 023	84.2%	87.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 555**	**8 555**	**7 779**		**12 220**		**1 512**		**4 399**		**26 868**		**(2 454)**		
Transfers recognised - capital	20 904	20 904	6 726	32.1%	12 570	60.1%	1 342	6.4%	-	-	20 637	98.7%	4 346	130.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**29 459**	**29 459**	**15 499**		**24 775**		**2 854**		**4 399**		**47 517**		**1 792**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**29 459**	**29 459**	**15 499**		**24 775**		**2 854**		**4 399**		**47 517**		**1 792**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**29 459**	**29 459**	**15 499**		**24 775**		**2 854**		**4 399**		**47 517**		**1 792**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**29 459**	**29 459**	**15 499**		**24 775**		**2 854**		**4 399**		**47 517**		**1 792**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**20 936**	**20 936**	**7 588**	**25.9%**	**17 933**	**61.9%**	**6 261**	**21.6%**	**9 452**	**32.6%**	**41 153**	**142.1%**	**23 644**	**133.7%**	**(60.0%)**
National Government	20 904	20 904	7 214	34.5%	11 243	53.8%	1 145	5.5%	58	.3%	19 659	94.2%	18 034	182.7%	(99.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	254	-	254	-	-	-	(100.0%)
Transfers recognised - capital	**20 904**	**20 904**	**7 214**	**34.5%**	**11 243**	**53.8%**	**1 145**	**5.5%**	**358**	**1.7%**	**19 952**	**95.4%**	**18 034**	**182.7%**	**(98.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 052	8 052	293	3.6%	6 690	83.1%	5 116	63.5%	9 102	113.0%	21 201	263.3%	5 565	73.8%	63.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	50	-	(100.0%)
Capital Expenditure Standard Classification	**20 936**	**20 956**	**7 588**	**25.9%**	**17 933**	**61.9%**	**6 261**	**21.6%**	**9 452**	**32.6%**	**41 153**	**142.1%**	**23 644**	**133.7%**	**(60.0%)**
Governance and Administration	837	837	149	18.0%	5 779	743.4%	156	18.8%	1 169	458.3%	8 164	709.1%	3 488	98.1%	44.9%
Executive & Council	338	338	147	27.4%	2 346	416.0%	492	91.4%	3 022	660.3%	6 445	1 167.1%	2 456	61.2%	44.6%
Budget & Treasury Office	81	81	2	2.3%	17	21.0%	14	17.4%	28	11.3%	62	52.4%	-	10.4%	(100.0%)
Corporate Services	278	278	-	0.0%	6	2.3%	30	7.2%	39	10.3%	76	20.7%	23	39.7%	21.3%
Community and Public Safety	5 714	5 714	4 887	93.9%	1 616	41.4%	1 155	17.9%	597	1.1%	10 568	169.1%	3 448	418.4%	(82.7%)
Community & Social Services	5 214	5 214	4 882	92.8%	3 616	41.4%	1 155	12.0%	282	3.1%	10 568	109.2%	2 048	158.4%	(86.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 184**	**4 164**	**1 212**	**29.3%**	**418**	**10.2%**	**15**	**.4%**	**360**	**8.8%**	**2 005**	**48.8%**	**16 203**	**218.6%**	**(97.8%)**
Planning and Development	-	-	-	-	-	-	13	-	357	-	372	-	-	-	(100.0%)
Road Transport	4 184	4 164	1 212	29.3%	418	10.2%	-	-	2	.1%	1 632	39.6%	16 203	218.6%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**14 741**	**14 741**	**1 284**	**8.7%**	**11 422**	**77.5%**	**4 614**	**31.3%**	**5 220**	**35.4%**	**22 540**	**152.9%**	**2 914**	**68.7%**	**79.1%**
Electricity	14 741	14 741	1 284	8.7%	11 422	77.5%	4 614	31.3%	5 220	35.4%	22 540	152.9%	2 914	68.7%	79.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**108 698**	**108 698**	**44 038**	**40.7%**	**44 464**	**41.1%**	**25 809**	**23.9%**	**24 235**	**22.4%**	**138 545**	**128.2%**	**13 667**	**114.6%**	**77.3%**
Property rates, penalties and collection charges	8 045	8 045	1 286	16.0%	2 072	25.8%	1 787	22.2%	1 354	16.8%	6 498	80.8%	1 873	20.9%	(27.7%)
Service charges	18 739	18 739	4 184	22.3%	5 946	31.7%	4 992	34.3%	4 586	24.5%	18 581	97.8%	4 673		(0.4%)
Other revenue	12 825	12 742	5 499	42.9%	14 356	111.9%	7 508	37.2%	13 492	105.9%	40 445	249.6%	6 415		110.5%
Government - operating	44 660	44 660	24 337	54.5%	14 356	32.1%	11 255	35.2%	1 591	3.6%	51 163	114.6%	-	113.3%	(100.0%)
Government - capital	23 000	23 000	8 000	34.8%	7 000	30.4%	-	-	2 000	8.7%	17 000	69.6%	-	66.4%	(100.0%)
Interest	2 428	2 568	940	38.7%	800	29.5%	801	29.5%	702	24.7%	3 243	110.8%	706	103.4%	3.9%
Dividends															
Payments	**(84 294)**	**(84 294)**	**(14 313)**	**17.0%**	**(15 122)**	**17.9%**	**(21 787)**	**25.8%**	**(19 648)**	**23.3%**	**(70 870)**	**84.1%**	**(14 778)**	**103.7%**	**33.0%**
Suppliers and employees	(63 643)	(63 643)	(14 313)	17.1%	(15 122)	18.1%	(21 787)	26.0%	(19 648)	23.4%	(70 870)	84.7%	(14 648)	103.0%	35.7%

Finance charges	-	-	-		-	-	-	-	-		-		-	-	
Transfers and grants	4501	4501	-		-	-	-	-	441	6.2%	441	6.2%	(333)	-	(67.6%)
Net Cash from/(used) Operating Activities	**23 894**	**23 894**	**20 725**	**124.9%**	**20 343**	**123.3%**	**4 620**	**10.9%**	**4 567**	**10.7%**	**67 675**	**284.3%**	**(1 109)**	**141.2%**	**(512.8%)**
Cash Flow from Investing Activities															
Receipts	**432**	**432**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	432	432	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 938)**	**(20 938)**	**(5 310)**	**19.4%**	**(13 181)**	**48.5%**	**(5 668)**	**20.1%**	**(2 767)**	**9.3%**	**(27 559)**	**93.3%**	**(5 628)**	**57.4%**	**(51.9%)**
Capital assets	(20 938)	(20 938)	(5 310)	19.4%	(13 181)	48.5%	(5 668)	20.1%	(2 767)	9.3%	(27 559)	93.3%	(5 628)	57.4%	(51.9%)
Net Cash from/(used) Investing Activities	**(20 506)**	**(20 506)**	**(5 310)**	**19.8%**	**(13 181)**	**46.2%**	**(5 668)**	**20.4%**	**(2 767)**	**9.5%**	**(27 559)**	**94.7%**	**(5 628)**	**56.8%**	**(51.9%)**
Cash Flow from Financing Activities															
Receipts	**90**	**90**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**22.9%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	90	90	-	-	-	-	-	-	-	-	-	-	1	22.9%	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**90**	**90**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1**	**22.9%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(4 630)**	**(4 630)**	**24 410**	**(527.2%)**	**16 162**	**(349.1%)**	**(1 706)**	**36.8%**	**1 800**	**(40.8%)**	**40 667**	**(878.4%)**	**(6 734)**	**(491.3%)**	**(127.9%)**
Cash/cash equivalents at the year begin:	42 128	42 128	71 558	169.8%	50 450	239.8%	111 627	264.9%	109 941	260.7%	71 564	169.8%	97 421	164.9%	12.7%
Cash/cash equivalents at the year end:	37 599	37 599	95 968	254.9%	111 627	296.8%	109 941	292.8%	111 731	297.0%	111 731	297.0%	90 686	215.9%	23.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 684	76.6%	158	7.2%	169	4.6%	252	11.5%	2 201	29.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	356	7.0%	432	10.1%	411	9.7%	3 117	73.2%	4 256	56.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	171	34.3%	43	8.7%	39	7.9%	238	48.0%	491	6.5%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	316	54.8%	-	-	-	-	262	45.2%	580	7.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(0)	100.0%	-	-	-	-	-	-	(0)	-	-	-	-	-
Total By Income Source	**2 477**	**32.9%**	**633**	**8.4%**	**558**	**7.3%**	**3 870**	**51.4%**	**7 530**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	894	37.3%	142	5.9%	137	5.7%	1 222	51.1%	2 395	31.8%	-	-	-	-
Commercial	884	47.4%	140	9.3%	134	7.0%	654	35.9%	1 774	23.6%	-	-	-	-
Households	699	21.4%	338	9.4%	174	5.2%	1 977	64.0%	3 127	42.0%	-	-	-	-
Other	108	31.4%	118	9.6%	113	9.6%	018	69.3%	1 234	16.6%	-	-	-	-
Total By Customer Group	**2 477**	**32.9%**	**633**	**8.4%**	**558**	**7.3%**	**3 870**	**51.4%**	**7 530**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 538	100.0%	-	-	-	-	-	-	1 538	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 538**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 538**	**100.0%**

Contact Details

Municipal Manager	M P Mngoni	035 492 2092
Financial Manager	Ms T N Sinclaire	035 492 2040

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**123 815**	**49 664**	**9 437**	**7.6%**	**43 648**	**34.9%**	**27 664**	**69.0%**	**5 137**	**12.8%**	**85 287**	**212.9%**	**4 583**	**71.2%**	**12.1%**
Property rates	7 764	10 180	436	5.6%	8 446	108.8%	803	7.9%	338	3.3%	10 024	98.5%	581	109.8%	-41.7%
Property rates - penalties and collection charges	406	300	-	-	-	-	178	59.6%	2 500	773.2%	2 678	830.0%	-	-	-100.0%
Service charges - electricity revenue	13 866	13 478	457	3.3%	1 981	13.4%	756	5.5%	-	-	3 194	23.4%	-	22.7%	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 338	6 408	2 841	212.3%	73	5.5%	1 916	29.9%	1 741	27.2%	6 572	102.6%	173	223.6%	906.4%
Rental of facilities and equipment	865	498	62	7.2%	64	7.3%	167	33.5%	186	37.4%	498	100.0%	71	113.4%	160.8%
Interest earned - external investments	1 100	1 200	426	38.7%	546	49.6%	412	34.4%	235	19.6%	1 619	134.9%	281	171.2%	-19.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	167	-	167	-	-	-	-100.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	8	-	-	-	-	-	-	-	8	-	-	-	-
Licences and permits	39	-	136	628.4%	1	0.0%	2	-	95	-	234	-	1	84.2%	1 477.1%
Agency services	-	-	726	-	-	-	-	-	-	-	726	-	-	-	-
Transfers recognised - operational	84 733	1 022	-	-	27 571	31.6%	20 026	2 602.7%	(2)	-1.2%	48 597	4 692.4%	-	68.8%	-100.0%
Other own revenue	13 566	6 778	4 346	34.3%	4 366	34.4%	2 905	42.9%	121	1.9%	11 740	173.2%	3 478	168.7%	-96.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**122 904**	**124 630**	**48 152**	**39.2%**	**41 881**	**34.1%**	**29 194**	**23.4%**	**36 904**	**29.6%**	**156 111**	**125.3%**	**14 266**	**102.4%**	**158.7%**
Employee related costs	37 467	50 494	7 296	19.5%	9 811	26.2%	8 291	16.4%	8 539	16.9%	33 915	67.2%	6 666	99.8%	27.5%
Remuneration of councillors	7 623	-	2 418	31.7%	1 660	21.7%	2 668	-	1 977	-	8 664	-	2 502	103.8%	-33.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 065	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	16 000	-	3 457	21.6%	2 905	18.2%	1 277	-	1 489	-	9 432	-	1 448	62.2%	16.6%
Other Materials	-	-	340	-	-	-	-	-	-	-	340	-	-	-	-
Contracted services	7 004	-	604	8.7%	-	-	2 581	-	2 160	-	5 345	-	1 027	73.4%	37.5%
Transfers and grants	833	2 272	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50 822	71 865	32 842	64.6%	26 932	53.0%	14 126	19.7%	22 911	31.9%	96 131	133.8%	1 941	131.3%	1 138.2%
Loss on disposal of PPE	-	-	1 153	-	766	-	-	-	-	-	1 920	-	-	-	-
Surplus/(Deficit)	**915**	**(74 966)**	**(38 714)**		**1 767**		**(1 530)**		**(31 767)**		**(70 824)**		**(9 683)**		
Transfers recognised - capital	57 188	84 758	10 410	18.2%	17 050	29.8%	7 188	8.5%	-	-	34 648	40.9%	-	227.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**58 099**	**202**	**(28 304)**		**18 817**		**5 658**		**(31 767)**		**(36 226)**		**(9 683)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**58 099**	**202**	**(28 304)**		**18 187**		**5 658**		**(31 767)**		**(36 226)**		**(9 683)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**58 099**	**202**	**(28 304)**		**18 187**		**5 658**		**(31 767)**		**(36 226)**		**(9 683)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**58 099**	**202**	**(28 304)**		**18 187**		**5 658**		**(31 767)**		**(36 226)**		**(9 683)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**60 288**	**57 588**	**12 748**	**21.2%**	**11 598**	**19.3%**	**10 641**	**32.4%**	**20 185**	**35.1%**	**63 172**	**109.7%**	**5 527**	**84.7%**	**265.2%**
National Government	57 188	57 588	12 723	22.2%	11 598	20.3%	17 536	30.4%	20 185	35.1%	62 042	107.7%	5 527	104.2%	265.2%
Provincial Government	-	-	25	-	-	-	-	-	-	-	25	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**57 188**	**57 588**	**12 748**	**22.3%**	**11 598**	**20.3%**	**17 536**	**30.4%**	**20 185**	**35.1%**	**62 067**	**107.8%**	**5 527**	**104.2%**	**265.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 100	-	-	-	-	-	1 105	-	-	-	1 105	-	-	2%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60 288**	**57 588**	**12 748**	**21.2%**	**11 598**	**19.3%**	**10 641**	**32.4%**	**20 185**	**35.1%**	**63 172**	**109.7%**	**5 527**	**84.7%**	**265.2%**
Governance and Administration	**1 638**	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	3 020	400	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**35**	**-**	**-**	**-**	**860**	**-**	**-**	**-**	**907**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	35	-	-	-	860	-	-	-	907	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**57 188**	**57 188**	**12 723**	**22.2%**	**11 598**	**20.3%**	**17 759**	**31.1%**	**20 185**	**35.3%**	**62 265**	**108.9%**	**5 527**	**87.2%**	**265.2%**
Planning and Development	57 188	57 188	12 723	22.3%	11 598	20.3%	17 759	31.1%	20 185	35.3%	62 265	108.9%	5 527	44.3%	265.2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**191 693**	**183 276**	**72 867**	**40.3%**	**60 949**	**33.2%**	**42 166**	**23.8%**	**2 776**	**1.5%**	**177 857**	**97.0%**	**4 558**	**102.0%**	**(39.1%)**
Property rates, penalties and collection charges	8 203	10 480	509	6.2%	8 446	103.0%	2 515	24.0%	198	1.9%	11 668	111.3%	581	104.1%	(65.9%)
Service charges	14 194	14978	3 391	23.9%	2 158	15.6%	2 229	15.8%	1 637	10.9%	9 462	67.4%	2 031	94.2%	(27.4%)
Other revenue	12 326	17 242	2 714	22.0%	4 378	31.0%	3 662	21.4%	332	1.9%	11 245	64.0%	1 166	89.3%	(17.3%)
Government - operating	80 733	83 662	39 137	48.5%	27 545	31.1%	29 668	35.1%	0	0.0%	96 350	104.2%	2	100.0%	139.8%
Government - capital	24 000	11 000	16 000	66.7%	16 000	145.5%	4 000	36.2%			36 000	104.2%		100.0%	
Interest	7 169	7 169	2 332	32.5%	1 040	454.6%	1 153	64.2%	471	39.3%	7 016	109.6%	283	173.6%	66.4%
Dividends															
Payments	**(122 594)**	**(122 645)**	**(22 940)**	**18.4%**	**(35 933)**	**29.2%**	**(40 679)**	**33.3%**	**(30 402)**	**24.9%**	**(130 675)**	**107.2%**	**(22 916)**	**94.4%**	**32.7%**
Suppliers and employees	(122 594)	(694 033)	(23 940)	19.4%	(35 933)	29.2%	(40 679)	58.6%	(30 402)	43.7%	(130 675)	188.0%	(22 916)	94.4%	32.7%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(62 439)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 699**	**61 223**	**46 026**	**84.4%**	**24 695**	**41.9%**	**1 487**	**2.4%**	**(27 527)**	**(45.7%)**	**46 692**	**76.7%**	**(16 338)**	**130.9%**	**59.5%**	
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(57 188)	(57 188)	(14 776)	25.8%	(11 598)	20.3%	(14 535)	25.4%	(20 165)	35.3%	(61 669)	106.8%	(7 348)	111.3%	174.7%	
Net Cash from/(used) Investing Activities	**(57 188)**	**(57 188)**	**(14 776)**	**25.8%**	**(11 598)**	**20.3%**	**(14 535)**	**25.4%**	**(20 165)**	**35.3%**	**(61 669)**	**106.8%**	**(7 348)**	**111.3%**	**174.7%**	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**511**	**4 037**	**34 250**	**3 757.9%**	**12 497**	**1 371.2%**	**(13 043)**	**(323.1%)**	**(47 812)**	**(1 184.3%)**	**(14 197)**	**(349.4%)**	**(25 706)**	**405.8%**	**86.0%**	
Cash/cash equivalents at the year begin:	3 163	3 140	9 000	286.2%	43 301	1 378.6%	30 758	1 717.0%	42 754	1 361.6%	9 000	286.2%	34 626	78.2%	33.3%	
Cash/cash equivalents at the year end:	**4 691**	**7 177**	**43 301**	**1 668.8%**	**55 798**	**1 377.0%**	**42 758**	**695.7%**	**(5 058)**	**(76.4%)**	**(5 058)**	**(76.4%)**	**8 919**	**268.1%**	**(160.1%)**	

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/t Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	440	19.5%	228	10.3%	58	2.6%	1 456	67.3%	2 227	11.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	305	2.3%	307	2.3%	302	2.2%	12 559	93.1%	13 568	72.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	65	2.0%	61	1.9%	62	1.9%	3 058	94.2%	3 244	17.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	34	7.5%	36	7.9%	36	7.9%	377	77.3%	488	2.6%	-	-	-	-
Interest on Arrear Debtor Accounts	65	1.6%	89	1.9%	262	5.6%	4 212	90.7%	4 647	24.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(184)	3.4%	(0)	-	(1)	-	(5 448)	99.5%	(5 643)	(29.8%)	-	-	-	-
Total By Income Source	**784**	**4.1%**	**722**	**3.8%**	**725**	**3.8%**	**16 656**	**88.2%**	**18 922**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	13	9.0%	13	8.9%	14	9.5%	109	72.7%	150	.8%	-	-	-	-
Commercial	164	5.2%	208	6.6%	178	5.6%	2 611	82.2%	3 162	16.7%	-	-	-	-
Households	607	3.2%	500	2.7%	533	2.8%	13 542	71.3%	19 000	100.4%	-	-	-	-
Other	221	5.2%	199	4.7%	386	9.0%	3 532	83.0%	4 257	22.5%	-	-	-	-
Total By Customer Group	**784**	**4.1%**	**722**	**3.8%**	**725**	**3.8%**	**16 656**	**88.2%**	**18 922**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	501	23.9%	454	21.6%	1 141	54.4%	2 096	18.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 863	30.5%	3 146	33.5%	1 417	15.1%	1 962	20.9%	9 389	81.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 863**	**24.9%**	**3 648**	**31.8%**	**1 870**	**16.3%**	**3 103**	**27.0%**	**11 484**	**100.0%**

Contact Details

Municipal Manager	Mr SB Mfenthu	033-833 0000
Financial Manager	Mr PP Sihoyi	033-833 2000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUNGULU (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**619 486**	**701 278**	**222 726**	**36.0%**	**209 206**	**33.3%**	**150 687**	**22.8%**	**66 629**	**9.5%**	**648 341**	**92.5%**	**58 351**	**75.9%**	**14.2%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	45 706	45 706	11 512	25.2%	10 251	22.4%	10 440	22.8%	9 380	20.5%	41 583	91.0%	8 041	105.2%	3.8%
Service charges - sanitation revenue	5 421	5 421	1 401	25.8%	1 400	25.8%	1 429	26.4%	1 571	29.0%	5 801	107.0%	1 358	100.7%	25.6%
Service charges - refuse revenue	14 327	14 327	4 808	33.6%	3 912	27.3%	4 026	28.1%	4 134	28.9%	16 880	117.8%	3 810	87.4%	8.4%
Service charges - other	291	291	76	26.2%	73	25.0%	53	18.0%	66	22.7%	270	92.8%	68	126.9%	(3.0%)
Rental of facilities and equipment	-	-	10	-	10	-	7	-	11	-	38	-	6	-	20.8%
Interest earned - external investments	30 374	32 574	9 421	31.0%	8 536	28.1%	10 020	32.2%	10 379	31.9%	38 861	119.3%	9 007	105.3%	12.1%
Interest earned - outstanding debtors	276	276	6	2.2%	6	2.1%	6	2.1%	1 742	631.2%	1 760	637.6%	7	11.4%	24 784.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	460 868	477 344	160 320	37.8%	157 730	37.1%	109 733	23.0%	17 638	3.7%	470 420	98.6%	21 121	96.7%	(16.5%)
Other own revenue	32 164	125 316	10 181	31.7%	16 335	57.1%	22 477	17.9%	21 552	17.2%	72 544	57.9%	12 783	17.3%	68.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**644 039**	**715 145**	**151 821**	**23.6%**	**201 652**	**31.3%**	**155 759**	**21.8%**	**178 465**	**25.0%**	**687 703**	**96.2%**	**186 681**	**86.3%**	**(4.4%)**
Employee related costs	175 275	158 890	33 583	19.2%	41 298	23.6%	36 637	23.4%	37 941	23.9%	147 866	93.1%	31 397	87.8%	19.6%
Remuneration of councillors	11 411	11 411	2 336	20.5%	2 431	21.3%	2 778	24.3%	2 560	22.4%	10 956	96.0%	2 601	89.5%	(6.8%)
Debt impairment	3 607	3 607	909	25.2%	909	25.2%	909	25.2%	909	25.2%	3 637	100.8%	948	100.5%	(4.1%)
Depreciation and asset impairment	52 500	52 500	13 238	25.2%	12 101	23.0%	12 664	24.2%	14 730	27.9%	52 733	100.5%	13 041	100.5%	13.0%
Finance charges	15 668	20 760	5 196	31.2%	6 824	41.0%	4 381	21.1%	4 381	21.1%	20 780	100.0%	7 689	109.1%	(44.0%)
Bulk purchases	40 533	43 841	10 535	26.7%	11 648	28.5%	11 237	25.6%	13 870	39.4%	43 822	184.2%	9 686	105.2%	33.9%
Other Materials	603	427	40	6.6%	64	12.7%	62	15.2%	72	16.9%	246	57.7%	59	63.4%	28.6%
Contracted services	109 700	110 708	20 788	24.4%	46 980	43.8%	8 600	8.0%	17 154	16.0%	96 734	90.1%	23 688	92.1%	(38.2%)
Transfers and grants	12 553	7 553	-	-	-	-	7 553	100.0%	-	-	7 553	100.0%	4 535	61.9%	(100.0%)
Other expenditure	220 168	264 667	59 794	27.5%	79 401	36.1%	71 620	23.5%	86 217	28.9%	296 147	98.1%	92 346	78.4%	(4.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 638)**	**(13 867)**	**70 906**		**7 554**		**(5 072)**		**(111 836)**		**(39 362)**		**(128 330)**		
Transfers recognised - capital	489 275	455 833	78 918	16.1%	161 392	33.0%	98 160	21.5%	48 110	10.6%	386 580	84.8%	44 500	66.8%	7.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**464 637**	**441 970**	**149 824**		**168 928**		**101 087**		**(63 725)**		**347 227**		**(83 375)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**464 637**	**441 970**	**149 824**		**168 928**		**101 087**		**(63 725)**		**347 227**		**(83 375)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**464 637**	**441 970**	**149 824**		**168 928**		**101 087**		**(63 725)**		**347 227**		**(83 375)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**464 637**	**441 970**	**149 824**		**168 928**		**101 087**		**(63 725)**		**347 227**		**(83 375)**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**512 245**	**489 598**	**29 537**	**5.8%**	**86 265**	**16.8%**	**92 668**	**18.9%**	**117 615**	**24.0%**	**326 084**	**66.6%**	**106 417**	**57.9%**	**10.5%**
National Government	490 275	455 837	26 512	5.4%	81 327	16.6%	89 194	19.2%	107 347	23.5%	303 380	66.4%	69 337	58.2%	54.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	12 779	73.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**490 275**	**456 637**	**26 512**	**5.4%**	**81 327**	**16.6%**	**89 194**	**19.2%**	**107 347**	**23.5%**	**303 380**	**66.4%**	**82 116**	**59.4%**	**30.7%**
Borrowing	-	2 737	246	-	55	-	683	21.0%	688	24.8%	1 672	55.9%	1 653	76.0%	(91.0%)
Internally generated funds	21 970	27 460	2 778	12.6%	4 902	22.3%	2 369	12.4%	9 513	34.6%	20 562	74.9%	16 650	51.0%	(42.9%)
Public contributions and donations	-	2 659	-	-	-	-	422	17.3%	68	2.7%	490	20.0%	-	-	(100.0%)
Capital Expenditure Standard Classification	**512 245**	**489 598**	**29 537**	**5.8%**	**86 265**	**16.8%**	**92 668**	**18.9%**	**117 615**	**24.0%**	**326 084**	**66.6%**	**106 417**	**57.9%**	**10.5%**
Governance and Administration	9 868	8 978	89	0.9%	778	7.9%	503	5.6%	4 547	47.9%	4 796	34.1%	4 838	58.3%	(91.9%)
Executive & Council	833	1 360	27	3.2%	75	8.9%	133	9.2%	454	33.4%	682	50.1%	133	92.6%	243.4%
Budget & Treasury Office	1 660	2 038	15	0%	-	-	22	1.1%	176	8.1%	212	9.4%	165	29.2%	6.9%
Corporate Services	7 353	3 402	43	0.2%	102	11.1%	33	1.6%	914	19.1%	991	20.2%	1 382	26.6%	(33.5%)
Community and Public Safety	11 501	11 136	174	1.5%	49	1.3%	49	1%	837	8.1%	1 051	8.9%	(13 811)	11.1%	(106.1%)
Community & Social Services	2 265	10 712	106	4.7%	20	0%	10	1%	512	4.8%	648	6.0%	12 668	37.2%	(113.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 700	310	35	1.5%	29	1.7%	36	11.6%	114	5.7%	204	10.1%	35	4.8%	226.8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	400	-	-	-	-	-	-	200	50.0%	200	50.0%	-	-	(100.0%)
Economic and Environmental Services	**170**	**170**	**23**	**13.5%**	**90**	**52.9%**	**9**	**5.4%**	**40**	**26.9%**	**168**	**98.7%**	**12 432**	**70.7%**	**(99.6%)**
Planning and Development	170	170	23	13.5%	90	52.9%	9	5.4%	40	26.9%	164	96.7%	12 432	70.7%	(99.6%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**504 258**	**469 333**	**29 353**	**5.8%**	**85 998**	**17.0%**	**92 351**	**19.7%**	**113 498**	**24.0%**	**323 048**	**68.8%**	**93 186**	**59.2%**	**21.3%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	498 358	461 690	28 588	5.7%	85 470	17.1%	91 123	19.8%	114 401	24.8%	319 627	69.2%	83 071	59.5%	34.3%
Waste Water Management	4 500	7 188	737	16.4%	438	9.4%	1 228	17.1%	726	10.1%	3 068	42.7%	8 922	62.1%	(68.8%)
Waste Management	399	1 650	8	2.3%	-	-	-	-	370	30.1%	354	30.9%	1 193	62.1%	(91.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 080 101**	**1 080 101**	**1 142 256**	**105.8%**	**839 080**	**77.7%**	**626 064**	**58.0%**	**371 953**	**34.4%**	**2 979 393**	**275.8%**	**327 701**	**180.9%**	**13.5%**
Property rates, penalties and collection charges															
Service charges	59 173	59 173	16 485	27.9%	15 746	26.6%	15 746	26.6%	14 588	24.6%	62 487	105.6%	14 799	99.9%	(1.4%)
Other revenue	10 104	10 104	811 242	7 998.4%	466 296	4 597.6%	334 660	3 312.1%	346 168	3 426.0%	1 957 531	19 372.6%	284 594	200.3%	21.6%
Government - operating	490 849	490 849	200 195	40.8%	133 646	27.2%	96 882	19.7%	1 162	0%	432 842	88.2%	53 547	139.8%	(69.8%)
Government - capital	462 975	462 975	114 334	24.7%	223 392	48.2%	179 660	38.8%	0	0%	517 386	111.7%	74 761	179.2%	(100.0%)
Interest	56 625	56 625	19 746	34.9%	9 538	16.8%	9 756	22.0%	10 177	33.3%	49 218	102.1%	4 594	113.8%	54.4%
Dividends															
Payments	**(587 592)**	**(587 592)**	**(528 218)**	**89.9%**	**(530 911)**	**100.9%**	**(501 881)**	**85.4%**	**(587 788)**	**99.4%**	**(2 130 712)**	**362.7%**	**(389 669)**	**228.9%**	**50.5%**
Suppliers and employees	(548 283)	(548 283)	(523 884)	95.5%	(697 634)	153.2%	(498 849)	89.0%	(494 788)	88.6%	(2 153 353)	376.6%	(389 669)	240.6%	27.2%

Finance charges	(16 684)	(16 684)			(5 677)	30.0%			(12 913)	77.0%	(17 966)	108.0%	-	11.0%	(100.0%)
Transfers and grants	(12 500)	(12 500)	(4 125)	34.4%			(5 040)	-40.7%			(9 589)	74.6%	-	-	-
Net Cash from/(used) Operating Activities	**492 599**	**492 599**	**614 097**	**124.7%**	**246 169**	**50.0%**	**124 174**	**23.2%**	**(133 746)**	**(27.8%)**	**846 693**	**172.3%**	**(61 288)**	**191.2%**	**121.5%**
Cash Flow from Investing Activities															
Receipts	**5 434**	**5 434**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	41	41	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase) in non-current investments	5 393	5 393	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(512 245)**	**(512 245)**	**(142 913)**	**27.9%**	**(98 893)**	**19.3%**	**(99 398)**	**19.4%**	**(122 856)**	**24.2%**	**(465 532)**	**90.8%**	**(250 398)**	**167.4%**	**(50.3%)**
Capital assets	(512 245)	(512 245)	(142 913)	27.9%	(98 893)	19.3%	(99 398)	19.4%	(122 856)	24.2%	(465 532)	90.8%	(250 398)	167.4%	(50.3%)
Net Cash from/(used) Investing Activities	**(506 821)**	**(506 821)**	**(142 913)**	**28.2%**	**(98 893)**	**19.5%**	**(99 398)**	**19.6%**	**(122 856)**	**24.4%**	**(465 532)**	**91.8%**	**(250 398)**	**168.7%**	**(50.3%)**
Cash Flow from Financing Activities															
Receipts	**866**	**866**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase /decrease) in consumer deposits	866	866	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 936)**	**(6 936)**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 134)**	**-61.1%**	**(4 134)**	**-61.1%**	**(1 277)**	**-71.1%**	**-223.9%**
Repayment of borrowing	(6 936)	(6 936)	-	-	-	-	-	-	(4 134)	-61.1%	(4 134)	-61.1%	(1 277)	-71.1%	-223.9%
Net Cash from/(used) Financing Activities	**(6 663)**	**(6 663)**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 134)**	**47.6%**	**(4 134)**	**47.6%**	**(1 277)**	**85.0%**	**223.9%**
Net Increase/(Decrease) in cash held	**(22 885)**	**(22 885)**	**471 174**	**(2 058.9%)**	**147 393**	**(643.7%)**	**24 775**	**(108.3%)**	**(263 725)**	**1 152.4%**	**379 527**	**(1 658.4%)**	**(312 923)**	**401.5%**	**(13.7%)**
Cash/cash equivalents at the year begin:	436 428	436 428	78 016	17.9%	349 199	130.6%	696 450	159.6%	721 288	162.3%	76 810	17.6%	233 828	28.2%	208.6%
Cash/cash equivalents at the year end:	413 543	413 543	549 189	132.8%	696 493	168.4%	721 288	174.4%	457 563	110.6%	457 563	110.6%	(79 096)	(16.8%)	(673.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts- to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	4 102	8.2%	2 375	4.7%	1 247	2.5%	42 671	84.6%	50 444	84.4%	1 521	3.0%	31 422	62.3%
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	892	8.5%	291	2.7%	188	2.7%	6 013	85.8%	7 029	11.7%	-	-	2 638	55.5%
Receivables from Exchange Transactions - Waste Wa	1 354	64.2%	455	19.3%	38	1.6%	370	34.4%	2 217	3.9%	-	-	254	10.3%
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	395	-	-	-
Total By Income Source	**5 985**	**10.0%**	**3 090**	**5.2%**	**1 472**	**2.5%**	**49 253**	**82.4%**	**59 709**	**100.0%**	**1 916**	**3.2%**	**35 685**	**59.8%**
Debtors Age Analysis By Customer Group														
Organs of State	1 481	32.2%	578	12.6%	266	5.8%	2 277	49.5%	4 602	7.7%				
Commercial	763	24.1%	324	10.2%	88	2.8%	1 988	62.9%	3 176	5.3%	-	-	355	8.0%
Households	3 737	7.5%	2 188	4.3%	1 118	2.1%	44 978	86.0%	52 021	87.1%	1 521	2.9%	35 330	68.0%
Other	-	-	-	-	-	-	-	-	-	-	395	-	-	-
Total By Customer Group	**5 985**	**10.0%**	**3 090**	**5.2%**	**1 472**	**2.5%**	**49 253**	**82.4%**	**59 709**	**100.0%**	**1 916**	**3.2%**	**35 685**	**59.8%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 902	62.5%	3 127	33.4%	62	.7%	227	2.4%	9 372	19.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 155	52.4%	6 888	18.1%	222	.6%	10 621	28.0%	38 032	80.2%
Total	**26 056**	**55.0%**	**10 016**	**21.1%**	**285**	**.6%**	**11 048**	**23.3%**	**47 403**	**100.0%**

Contact Details

Municipal Manager	Mr M Mvisi	033 799 2020
Financial Manager	Mrs N.C. Nxedlu	033 799 2049

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**202 837**	**203 387**	**69 887**	**34.6%**	**76 773**	**37.9%**	**51 682**	**25.1%**	**45 387**	**22.3%**	**242 128**	**119.1%**	**45 113**	**110.9%**	**.6%**
Property rates	26 770	26 770	6 190	23.1%	7 936	29.6%	7 960	29.7%	5 322	19.9%	27 408	102.4%	5 598	105.2%	(4.9%)
Property rates - penalties and collection charges	-	-	2 098	-	2 952	-	2 226	-	2 660	-	9 936	-	2 131	106.5%	22.8%
Service charges - electricity revenue	14 713	14 713	3 253	22.1%	3 474	23.6%	3 329	22.6%	3 159	21.5%	13 266	89.8%	3 661	94.1%	(13.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 943	6 943	1 583	22.8%	1 531	22.1%	1 517	21.9%	1 758	24.6%	6 328	91.2%	1 633	95.4%	11.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	201	201	60	29.9%	69	34.2%	60	30.0%	67	33.5%	257	127.6%	71	99.2%	(5.5%)
Interest earned - external investments	3 000	3 000	1 147	38.2%	902	30.1%	864	28.8%	831	27.7%	3 745	124.8%	711	86.8%	16.8%
Interest earned - outstanding debtors	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	11	2.3%	3	.6%	9	1.9%	16	3.3%	32	6.3%	17	24.3%	(4.8%)
Licences and permits	350	800	279	80.8%	277	80.2%	314	39.2%	271	33.9%	1 141	142.6%	226	202.2%	19.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	140 970	143 670	53 726	37.3%	61 860	39.1%	42 966	29.9%	29 280	20.3%	187 671	116.6%	26 535	142.8%	2.6%
Other own revenue	450	450	540	120.0%	17 848	4 668.1%	(6 173)	(2 017.2%)	2 122	326.1%	12 364	3 092.2%	2 540	46.3%	(19.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**202 736**	**280 388**	**48 840**	**24.1%**	**60 317**	**29.8%**	**56 026**	**20.0%**	**47 611**	**23.8%**	**212 790**	**106.2%**	**80 120**	**133.2%**	**(44.7%)**
Employee related costs	60 614	60 614	14 918	24.6%	18 232	30.1%	15 264	25.2%	15 010	24.8%	63 424	104.6%	13 466	100.4%	11.5%
Remuneration of councillors	11 262	11 262	2 416	21.5%	2 411	21.4%	2 604	24.9%	2 532	22.5%	10 164	90.2%	2 736	99.2%	(8.3%)
Debt impairment	3 218	3 218	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 000	19 000	5 368	28.3%	5 497	28.9%	5 499	28.9%	5 487	28.9%	21 838	114.9%	1 863	78.2%	294.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	12 000	12 000	2 964	24.7%	1 921	16.0%	2 024	16.9%	2 063	17.2%	8 972	74.8%	1 890	75.6%	9.2%
Other Materials	16 169	16 030	2 268	11.8%	2 760	14.4%	4 286	26.9%	3 915	22.7%	13 228	80.0%	4 638	96.7%	(15.6%)
Contracted services	15 345	18 490	6 371	41.5%	9 535	39.1%	6 689	39.8%	7 668	41.4%	30 263	136.8%	8 196	117.9%	33.3%
Transfers and grants	19 600	19 600	-	-	-	-	-	-	(2 608	(13.3%)	(2 608	(13.3%)	1 658	1 658.0%	(100.0%)
Other expenditure	41 522	39 582	14 534	34.7%	23 961	57.1%	20 461	51.7%	13 531	34.2%	72 527	183.2%	22 783	204.2%	(72.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**65**	**2 919**	**20 047**		**16 456**		**(4 344)**		**(2 225)**		**29 339**		**(41 007)**		
Transfers recognised - capital	82 112	74 535	5 763	7.0%	8 928	10.9%	12 339	17.9%	21 432	28.8%	48 462	65.0%	37 078	78.9%	(42.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**82 181**	**77 448**	**25 805**		**25 385**		**8 365**		**19 210**		**78 765**		**(3 930)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**82 181**	**77 448**	**25 805**		**25 385**		**8 365**		**19 210**		**78 765**		**(3 930)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**82 181**	**77 448**	**25 805**		**25 385**		**8 365**		**19 210**		**78 765**		**(3 930)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**82 181**	**77 448**	**25 805**		**25 385**		**8 365**		**19 210**		**78 765**		**(3 930)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**82 112**	**64 719**	**6 558**	**8.0%**	**12 901**	**15.7%**	**16 917**	**26.1%**	**30 926**	**47.8%**	**67 302**	**104.0%**	**39 687**	**94.3%**	**(21.9%)**
National Government	43 898	34 263	4 204	9.6%	6 475	14.8%	8 995	26.3%	19 438	56.7%	39 062	114.0%	28 813	104.6%	(32.5%)
Provincial Government	-	-	208	-	1 766	-	4 722	-	3 734	-	10 430	-	68	-	3 713.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**43 898**	**34 263**	**4 422**	**10.1%**	**8 243**	**18.8%**	**13 721**	**40.0%**	**23 168**	**67.6%**	**49 746**	**145.2%**	**28 911**	**103.0%**	**(19.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 238	30 456	1 723	4.5%	4 658	12.2%	3 196	10.5%	7 758	25.2%	17 342	56.9%	10 164	64.3%	(23.8%)
Public contributions and donations	-	-	214	-	-	-	-	-	-	-	214	-	533	-	(100.0%)
Capital Expenditure Standard Classification	**82 112**	**64 719**	**6 358**	**8.0%**	**12 901**	**15.7%**	**16 917**	**26.1%**	**30 926**	**47.8%**	**67 302**	**104.0%**	**39 687**	**94.3%**	**(21.9%)**
Governance and Administration	**1 168**	**1 168**	**476**	**11.7%**	**167**	**41.9%**	**455**	**16.9%**	**3 156**	**270.3%**	**4 254**	**364.4%**	**3 168**	**358.9%**	**(.3%)**
Executive & Council	63	63	-	-	31	37.5%	162	194.8%	216	260.8%	409	493.1%	696	262.7%	(689.9%)
Budget & Treasury Office	137	137	424	308.2%	297	200.1%	238	174.1%	2 976	1 937.1%	3 758	2 290.6%	1 627	2 460.2%	29.4%
Corporate Services	1 068	1 068	19	1.3%	168	15.6%	-	-	41	3.8%	233	20.7%	36	38.2%	13.8%
Community and Public Safety	**7 108**	**3 161**	**484**	**6.9%**	**65**	**1%**	**861**	**17.4%**	**361**	**8.9%**	**1 760**	**74.1%**	**1 758**	**69.1%**	**(80.5%)**
Community & Social Services	5 403	1 713	482	8.9%	10	.2%	58	3.4%	201	11.7%	750	43.8%	1 758	107.8%	(88.6%)
Sport And Recreation	1 645	670	16	1.0%	-	-	-	-	45	6.7%	61	9.2%	-	-	(100.0%)
Public Safety	059	-	184	31.0%	-	-	803	-	-	-	987	-	39	2.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**70 686**	**57 530**	**5 344**	**7.6%**	**11 905**	**16.8%**	**11 193**	**19.4%**	**25 550**	**44.4%**	**53 995**	**93.9%**	**29 072**	**102.6%**	**(12.1%)**
Planning and Development	25 403	17 272	1 378	5.4%	5 394	21.2%	4 053	34.7%	6 964	34.9%	18 666	97.9%	11 808	100.1%	(49.6%)
Road Transport	45 283	40 258	4 076	9.0%	6 511	14.4%	6 918	17.2%	19 587	48.6%	37 091	92.1%	17 264	78.7%	13.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 600**	**3 860**	**115**	**4.4%**	**388**	**15.0%**	**4 445**	**127.6%**	**2 830**	**80.9%**	**7 778**	**222.3%**	**6 358**	**59.3%**	**(55.5%)**
Electricity	1 600	3 000	115	7.6%	388	25.8%	4 445	127.6%	2 830	80.9%	7 778	222.3%	6 358	59.3%	(55.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**231 328**	**714 602**	**116 216**	**50.2%**	**60 484**	**26.1%**	**66 473**	**9.3%**	**40 326**	**5.6%**	**283 499**	**39.7%**	**25 954**	**132.2%**	**55.4%**
Property rates, penalties and collection charges	22 802	17 403	7 416	32.4%	3 769	16.5%	3 159	18.1%	13 292	76.4%	27 636	158.8%	13 589	60.9%	(2.2%)
Service charges	16 168	17 768	4 588	28.3%	4 348	27.0%	4 117	23.2%	4 316	23.7%	17 340	97.6%	4 484	84.7%	(6.8%)
Other revenue	11 411	12 542	22 466	1 682.3%	9 310	81.6%	4 602	36.7%	20 522	163.7%	53 442	410.9%	2 502	66.3%	414.5%
Government - operating	162 603	619 044	61 221	36.4%	40 741	31.8%	54 161	8.8%	2 547	4%	163 684	29.7%	3 738	202.7%	(32.4%)
Government - capital	17 344	47 850													
Interest	2 000	2 000	466	16.6%	266	640%	416	13.9%	302	9.4%	1 452	48.6%	335	39.9%	6.8%
Dividends															
Payments	**(180 520)**	**(571 629)**	**(42 099)**	**23.3%**	**(59 743)**	**33.1%**	**(50 549)**	**29.4%**	**(43 963)**	**25.6%**	**(196 360)**	**114.3%**	**(64 317)**	**114.7%**	**(67.8%)**
Suppliers and employees	(160 920)	(152 239)	42 099	26.2%	(59 743)	37.1%	(50 549)	33.2%	(43 963)	28.9%	(196 360)	129.0%	(64 317)	115.7%	47.9%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(19 600)	(19 600)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**50 888**	**342 182**	**74 117**	**145.9%**	**749**	**1.5%**	**15 933**	**2.9%**	**(3 938)**	**(.7%)**	**87 134**	**16.1%**	**(58 345)**	**191.2%**	**(93.7%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(82 112)**	**(83 110)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(82 112)	(83 110)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(82 112)**	**(83 110)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	-	-	**16**	-	**25**	-	**19**	-	**28**	-	**77**	-	**19**	**211.2%**	**8.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	16	-	25	-	19	-	28	-	77	-	19	211.2%	8.9%
Payments	-	**(134)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(134)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(134)**	**16**	**-**	**25**	**-**	**19**	**(6.1%)**	**28**	**(10.5%)**	**77**	**(39.7%)**	**19**	**211.2%**	**8.9%**
Net Increase/(Decrease) in cash held	**(31 312)**	**470 670**	**74 133**	**(236.8%)**	**766**	**(2.4%)**	**15 948**	**3.3%**	**(3 938)**	**(.8%)**	**87 211**	**18.3%**	**(58 345)**	**191.2%**	**(93.8%)**
Cash/cash equivalents at the year begin:	34 768	29 057	29 057	83.6%	100 190	173.6%	103 956	20.9%	119 904	413.9%	29 057	100.0%	182 625	56.8%	(57.7%)
Cash/cash equivalents at the year end:	**26 456**	**500 927**	**103 190**	**362.2%**	**100 956**	**264.6%**	**119 904**	**23.7%**	**116 068**	**23.8%**	**116 268**	**23.6%**	**134 651**	**116.4%**	**(13.2%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	(584)	(22.4%)	826	31.3%	477	18.0%	1 901	72.0%	2 619	2.2%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	(262)	(.5%)	1 983	3.9%	2 516	5.0%	42 016	84.5%	49 152	53.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	(311)	(.6%)	497	1.0%	398	1.0%	35 036	97.3%	35 719	21.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(13)	-	857	3.0%	667	3.6%	22 999	93.0%	24 739	20.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9)	-	9	-	(1)	(.2%)	218	100.2%	218	.2%	-	-	-	-
Total By Income Source	**(1 172)**	**(1.0%)**	**4 182**	**3.5%**	**3 778**	**3.2%**	**112 769**	**94.3%**	**119 538**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(6)	(.4%)	72	3.9%	119	6.4%	1 682	90.1%	1 867	1.0%	-	-	-	-
Commercial	(264)	(.7%)	1 582	4.1%	1 670	4.1%	42 446	92.5%	45 867	38.4%	-	-	-	-
Households	(898)	(1.2%)	2 237	3.1%	1 790	2.5%	68 642	96.0%	71 508	59.8%	-	-	-	-
Other	(4)	-	291	(.2%)	199	(.2%)	1 999	100.2%	2 295	1.9%	-	-	-	-
Total By Customer Group	**(1 172)**	**(1.0%)**	**4 182**	**3.5%**	**3 778**	**3.2%**	**112 769**	**94.3%**	**119 538**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	175	100.0%	-	-	-	-	-	-	175	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**175**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**175**	**100.0%**

Contact Details

Municipal Manager	Mr L.H Maphokoba	053 450 8219
Financial Manager	Mr R.N Hlongwa	053 450 8209

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 283 206**	**1 273 691**	**300 648**	**23.8%**	**302 944**	**24.0%**	**333 608**	**26.2%**	**289 400**	**22.7%**	**1 226 602**	**96.3%**	**275 853**	**96.5%**	**4.9%**
Property rates	300 871	300 871	67 012	21.9%	82 202	26.8%	83 226	27.2%	84 102	27.5%	316 542	105.2%	71 825	95.3%	17.1%
Property rates - penalties and collection charges	12 106	5 000	3 047	25.2%	2 089	12.5%	1 978	39.5%	2 144	42.9%	7 260	145.4%	648	77.3%	230.7%
Service charges - electricity revenue	649 846	649 031	150 082	23.1%	160 643	25.0%	157 328	24.2%	174 100	26.9%	647 213	99.8%	143 372	99.3%	21.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	58 062	58 062	11 125	19.2%	17 004	29.8%	14 417	24.8%	14 333	24.7%	57 371	98.8%	19 892	101.4%	-14.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	227		(100.0%)
Rental of facilities and equipment	1 074	1 074	240	26.2%	232	23.8%	244	22.7%	258	24.0%	1 017	94.7%	241	96.2%	(1.1%)
Interest earned - external investments	24 366	24 400	6 004	24.6%	4 607	18.9%	15 644	43.2%	9 205	37.9%	35 410	134.6%	8 049	122.2%	14.4%
Interest earned - outstanding debtors	4 800	5 400	1 447	29.8%	1 342	28.0%	1 520	28.4%	1 340	24.8%	5 649	105.0%	1 484	125.2%	(9.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	31 287	31 287	1 226	3.9%	398	1.2%	992	3.2%	846	2.7%	3 432	11.0%	732	9.3%	12.4%
Licences and permits	180	182	22	13.0%	60	33.1%	31	27.9%	97	53.8%	231	126.6%	11	87.5%	764.5%
Agency services	9 706	9 706	2 039	21.0%	1 980	20.5%	2 121	21.8%	2 299	22.7%	8 441	86.9%	2 188	93.3%	3%
Transfers recognised - operational	119 622	123 240	49 238	40.3%	19 833	16.6%	51 936	42.1%	3 991	3.0%	122 158	99.1%	8 868	92.8%	-55.0%
Other own revenue	46 313	39 648	9 639	20.8%	10 420	22.5%	9 168	19.4%	(2 380)	-16.9%	26 848	45.0%	23 443	135.4%	-110.1%
Gains on disposal of PPE	-	30	9		-		66	268.7%	119	431.8%	74	246.4%	4	59.4%	644.2%
Operating Expenditure	**1 283 117**	**1 273 008**	**273 714**	**21.7%**	**298 775**	**23.0%**	**286 054**	**20.9%**	**341 669**	**26.8%**	**1 171 832**	**92.0%**	**288 814**	**88.4%**	**18.2%**
Employee related costs	306 094	294 494	60 237	21.6%	71 474	23.4%	70 024	24.0%	73 622	25.0%	281 867	95.7%	63 551	99.6%	18.6%
Remuneration of councillors	20 168	20 108	4 402	21.8%	4 401	21.8%	5 197	25.8%	4 833	23.0%	18 844	93.7%	5 096	97.3%	(5.0%)
Debt impairment	11 372	20 272	518	4.6%	1 396	11.0%	800	2.3%	1 740	4.9%	4 372	12.4%	3 664	134.6%	(53.1%)
Depreciation and asset impairment	71 992	73 912	12 138	17.1%	12 211	17.2%	12 082	17.0%	24 960	35.0%	73 912	100.0%	19 914	94.9%	86.7%
Finance charges	26 033	26 033	1 311	5.0%	10 803	41.0%	1 220	4.7%	11 581	44.5%	24 935	95.7%	9 185	94.8%	26.1%
Bulk purchases	496 944	485 000	144 394	29.1%	106 434	21.4%	116 609	23.9%	127 214	26.0%	494 651	99.7%	150 585	97.4%	-29.5%
Other Materials	44 342	47 344	7 947	17.9%	19 011	42.9%	11 252	23.8%	17 438	36.8%	55 651	117.5%	17 668	100.2%	(1.3%)
Contracted services	31 119	30 422	4 972	16.0%	7 922	25.5%	2 569	9.8%	14 377	47.3%	30 291	99.6%	7 995	83.1%	79.8%
Transfers and grants	42 494	46 114	2 344	5.5%	13 482	31.7%	9 150	19.9%	8 301	18.1%	33 333	72.3%	10 956	77.3%	(24.2%)
Other expenditure	213 598	229 731	29 448	13.8%	40 720	19.1%	47 151	20.5%	49 191	21.4%	166 761	76.7%	49 937	68.3%	(1.5%)
Loss on disposal of PPE	403	400	3	0%	-	-	-	-	(3)	(7%)	-	-	25	-	(112.5%)
Surplus/(Deficit)	**29**	**32**	**26 935**		**12 169**		**47 555**		**(51 669)**		**34 871**		**(12 761)**		
Transfers recognised - capital	97 817	78 232	4 964	5.1%	52 300	53.5%	5 572	7.1%	22 137	28.3%	85 972	109.9%	26 388	77.3%	(12.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**97 846**	**78 297**	**31 899**		**64 469**		**73 126**		**(29 532)**		**140 843**		**13 627**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**97 846**	**78 297**	**31 899**		**64 469**		**73 126**		**(29 532)**		**140 843**		**13 627**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**97 846**	**78 297**	**31 899**		**64 469**		**73 126**		**(29 532)**		**140 843**		**13 627**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**97 846**	**78 297**	**31 899**		**64 469**		**73 126**		**(29 532)**		**140 843**		**13 627**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**375 244**	**359 370**	**20 727**	**5.5%**	**70 102**	**18.7%**	**69 186**	**16.7%**	**125 690**	**35.0%**	**276 704**	**77.0%**	**82 742**	**51.7%**	**51.9%**
National Government	81 772	74 165	6 870	8.4%	24 927	30.5%	23 264	31.3%	13 187	17.8%	68 197	92.0%	12 633	51.8%	4.4%
Provincial Government	1 340	1 550	550	35.5%	6 662	497.2%	-	-	-	-	7 212	465.3%	2 777	143.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**83 317**	**75 755**	**7 420**	**8.9%**	**31 590**	**37.9%**	**23 264**	**30.8%**	**13 187**	**17.4%**	**75 459**	**99.6%**	**15 410**	**63.1%**	**(14.4%)**
Borrowing	17 295	19 558	3 098	17.9%	11 935	69.0%	2 215	12.1%	-	-	16 318	83.4%	30 690	68.8%	(100.0%)
Internally generated funds	260 232	262 747	10 209	3.9%	27 508	10.6%	34 765	13.2%	112 504	42.8%	184 976	70.4%	36 662	27.1%	206.6%
Public contributions and donations	14 400	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**375 244**	**359 370**	**20 727**	**5.5%**	**70 102**	**18.7%**	**69 186**	**16.7%**	**125 690**	**35.0%**	**276 704**	**77.0%**	**82 742**	**51.7%**	**51.9%**
Governance and Administration	10 105	11 695	1 656	16.4%	876	8.6%	6 448	58.7%	9 716	83.1%	18 744	80.1%	7 525	41.1%	29.1%
Executive & Council	26 775	10 660	1 020	3.8%	180	7%	6 082	22.2%	7 418	69.3%	14 910	79.6%	619	38.8%	1 131.6%
Budget & Treasury Office	1 191	2 002	600	50.4%	255	12.1%	62	3.1%	481	24.0%	1 418	70.8%	1 235	71.8%	(60.9%)
Corporate Services	2 863	1 760	19	0%	415	12.2%	304	20.3%	1 137	63.5%	1 880	111.2%	527	38.8%	21.4%
Community and Public Safety	45 197	11 857	1 456	8.1%	1 177	13.9%	1 668	8.9%	8 936	58.8%	13 237	61.1%	1 511	16.4%	139.1%
Community & Social Services	11 239	20 603	2 348	20.9%	2 048	18.2%	2 210	10.7%	9 404	31.3%	13 662	63.4%	1 992	24.6%	224.0%
Sport And Recreation	12 382	6 868	1 198	9.6%	1 921	14.9%	302	4.4%	390	5.7%	3 762	54.8%	626	15.8%	(38.0%)
Public Safety	17 884	4 881	-	-	1 035	5.8%	803	10.1%	1 344	27.5%	2 981	57.8%	1 236	49.2%	8.7%
Housing	1 845	1 158	-	-	173	16.2%	(23)	(1.8%)	742	64.1%	894	77.2%	94	11.4%	1 271.3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**185 402**	**194 881**	**8 214**	**4.4%**	**31 752**	**17.1%**	**45 059**	**23.1%**	**82 967**	**42.6%**	**167 992**	**86.2%**	**37 343**	**55.4%**	**122.1%**
Planning and Development	20 767	12 230	558	2.7%	7 682	37.0%	56	2%	1 992	13.1%	9 292	75.9%	494	10.7%	304.5%
Road Transport	164 635	182 652	7 656	4.7%	24 070	14.6%	45 003	24.6%	81 382	44.5%	158 110	86.6%	36 851	59.4%	120.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**114 340**	**169 202**	**7 319**	**6.4%**	**32 317**	**28.2%**	**5 611**	**5.2%**	**24 556**	**22.7%**	**69 802**	**64.5%**	**30 785**	**55.8%**	**(56.8%)**
Electricity	112 028	169 147	7 319	6.5%	32 317	28.7%	5 611	5.2%	24 556	22.9%	69 802	65.2%	30 616	59.5%	(58.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 863	1 400	-	-	-	-	-	-	162	11.5%	162	11.5%	288	11.8%	(43.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 281 117**	**1 265 207**	**320 663**	**25.0%**	**314 053**	**24.5%**	**348 029**	**27.5%**	**261 217**	**20.6%**	**1 243 963**	**98.3%**	**268 558**	**105.2%**	**(2.7%)**
Property rates, penalties and collection charges	316 234	309 169	64 666	20.5%	75 941	24.0%	84 434	27.3%	84 312	27.3%	309 554	100.1%	85 810	112.7%	(1.7%)
Service charges	672 266	669 210	148 372	22.1%	140 834	21.0%	158 159	23.6%	140 578	21.0%	590 943	88.3%	146 211	99.8%	(3.8%)
Other revenue	69 845	69 602	22 268	31.9%	26 711	38.2%	30 512	43.8%	22 524	32.4%	102 015	146.6%	24 488	119.8%	(8.0%)
Government - operating	110 622	103 282	53 197	48.1%	37 335	33.7%	32 423	31.4%	1 194	1.2%	124 151	120.2%		68.4%	(100.0%)
Government - capital	79 533	72 252	21 161	26.6%	23 231	29.2%	9 000	12.5%		0%	53 392	73.9%	1 127	10.8%	(92.0%)
Interest	32 401	27 512	7 199	22.2%	7 001	21.6%	9 352	34.0%	10 585	38.5%	34 136	124.1%	10 823	116.3%	(2.4%)
Dividends															
Payments	**(1 026 494)**	**(1 167 634)**	**(256 930)**	**25.0%**	**(267 687)**	**26.0%**	**(265 648)**	**23.1%**	**(269 997)**	**23.4%**	**(1 153 436)**	**99.4%**	**(277 759)**	**96.7%**	**1.2%**
Suppliers and employees	(1 021 987)	(1 075 600)	(256 930)	25.0%	(232 332)	24.4%	(254 559)	23.7%	(268 733)	24.9%	(1 072 438)	99.6%	(260 923)	97.3%	3.2%

Finance charges	(26 033)	(26 033)	-		(12 116)	46,5%	-	-	(12 669)	48,2%	(24 669)	90,7%	(9 186)	94,8%	384%
Transfers and grants	(600)	(6 600)	-		(3 221)	714,1%	(1 000)	15,5%	(1 438)	21,8%	(6 100)	92,4%	(1 621)	72,3%	(80,1%)
Net Cash from/(used) Operating Activities	**222 623**	**157 573**	**21 737**	**9,8%**	**46 168**	**20,7%**	**32 382**	**53,6%**	**(19 778)**	**(12,8%)**	**160 595**	**89,2%**	**(9 151)**	**527,2%**	**116,1%**
Cash Flow from Investing Activities															
Receipts	**10 398**	**(3 299)**	**9**	**,1%**	**-**	**-**	**-**	**-**	**80**	**(2,4%)**	**89**	**(2,7%)**	**-**	**,0%**	**(100,0%)**
Proceeds on disposal of PPE	10 389	990	9	,1%	-	-	-	-	80	16,0%	89	17,9%	-	10,0%	(100,0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(3 799)	-	-	-	-	-	-	-	-	-	-	-	(34,6%)	-
Decrease /increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(375 346)**	**(359 370)**	**(30 727)**	**5,0%**	**(70 182)**	**19,7%**	**(69 195)**	**19,7%**	**(123 668)**	**33,0%**	**(276 794)**	**77,0%**	**(82 743)**	**51,7%**	**51,9%**
Capital assets	(374 946)	(359 370)	(30 727)	5,0%	(70 182)	19,7%	(69 195)	19,7%	(123 668)	33,0%	(276 794)	77,0%	(82 743)	51,7%	51,9%
Net Cash from/(used) Investing Activities	**(364 948)**	**(362 669)**	**(30 717)**	**5,7%**	**(70 102)**	**19,2%**	**(69 195)**	**19,6%**	**(123 668)**	**34,0%**	**(276 615)**	**76,3%**	**(82 743)**	**74,5%**	**51,9%**
Cash Flow from Financing Activities															
Receipts	**16 896**	**46 387**	**13 765**	**81,5%**	**28 640**	**169,5%**	**6 043**	**13,6%**	**156**	**,3%**	**48 697**	**104,8%**	**570**	**83,8%**	**(72,6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	15 108	44 589	13 427	88,9%	25 683	170,0%	5 479	12,3%	-	-	44 589	100,0%	-	86,3%	-
Increase /decrease in consumer deposits	1 788	1 798	338	18,9%	2 957	165,4%	564	31,7%	156	8,8%	4 057	224,2%	570	107,5%	(72,6%)
Payments	**(15 549)**	**(16 556)**	**(5 570)**	**,0%**	**(1 739)**	**,0%**	**-**	**-**	**(1 319)**	**,0%**	**(16 629)**	**,0%**	**(5 154)**	**,0%**	**(92,0%)**
Repayment of borrowing	(15 549)	(16 556)	(5 570)	35,8%	(1 739)	20,7%	-	-	(1 319)	17,0%	(16 629)	85,6%	(5 154)	30,7%	(68,0%)
Net Cash from/(used) Financing Activities	**2 347**	**27 831**	**4 789**	**162,5%**	**24 911**	**845,3%**	**6 043**	**21,6%**	**(1 064)**	**(10,0%)**	**32 051**	**116,8%**	**(5 624)**	**84,0%**	**(45,3%)**
Net Increase/(Decrease) in cash held	**(139 274)**	**(177 102)**	**5 809**	**(4,2%)**	**975**	**(,7%)**	**39 227**	**(21,6%)**	**(148 449)**	**83,8%**	**(103 428)**	**58,4%**	**(97 517)**	**18,8%**	**52,2%**
Cash/cash equivalents at the year begin:	420 164	540 391	345 391	128,6%	346 390	130,0%	547 175	101,2%	588 402	108,9%	540 391	100,0%	600 508	100,0%	(3,3%)
Cash/cash equivalents at the year end:	**280 889**	**363 288**	**346 200**	**194,3%**	**347 175**	**194,6%**	**586 402**	**161,1%**	**439 963**	**128,3%**	**436 963**	**128,3%**	**502 991**	**141,8%**	**(142%)**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	17 843	48,4%	2 634	7,7%	1 310	345%	14 904	49,4%	36 692	24,2%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	10 808	29,3%	2 302	6,8%	4 246	623%	40 008	61,7%	64 810	42,7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	2 606	30,4%	538	5,4%	417	4,2%	5 940	69,0%	9 896	6,6%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	44	4%	37	4%	10 249	99,2%	10 329	6,8%	-	-	-	-
Interest on Arrear Debtor Accounts	1 067	4,6%	1 011	4,3%	887	3,8%	20 389	87,2%	23 374	15,4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 306)	666,2%	42	,6%	(54)	(,8%)	11 080	169,6%	6 538	4,3%	-	-	-	-
Total By Income Source	**32 671**	**21,5%**	**10 054**	**6,6%**	**6 844**	**4,4%**	**102 634**	**67,5%**	**152 003**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	724	11,4%	181	2,8%	94	1,4%	5 453	84,4%	6 452	4,2%	-	-	-	-
Commercial	8 544	20,4%	2 482	6,0%	2 182	5,2%	16 755	54,4%	29 963	19,6%	-	-	-	-
Households	21 592	20,0%	7 186	6,7%	4 180	3,9%	75 100	69,3%	108 058	70,8%	-	-	-	-
Other	1 810	20,0%	186	2,0%	387	4,3%	5 326	59,0%	9 040	5,9%	-	-	-	-
Total By Customer Group	**32 671**	**21,5%**	**10 054**	**6,6%**	**6 844**	**4,4%**	**102 634**	**67,5%**	**152 003**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	40 601	100,0%	-	-	-	-	-	-	40 601	15,1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	306	100,0%	-	-	-	-	-	-	306	,1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 338	100,0%	-	-	-	-	-	-	2 338	,9%
Loan redemients	6 940	100,0%	-	-	-	-	-	-	6 940	2,6%
Trade Creditors	15 303	96,4%	255	1,6%	130	,8%	192	1,2%	15 880	5,9%
Auditor-General	51	100,0%	-	-	-	-	-	-	51	-
Other	126 079	68,4%	63 575	31,9%	125	,1%	-	-	200 279	73,9%
Total	**205 486**	**75,8%**	**65 830**	**24,3%**	**255**	**,1%**	**192**	**,1%**	**271 797**	**100,0%**

Contact Details

Municipal Manager	N J Mokalane	053 437 0000
Financial Manager	Sharon Rapoorna	053 437 0000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**125 402**	**127 172**	**51 369**	**40.9%**	**28 702**	**22.9%**	**45 399**	**35.7%**	**6 084**	**4.8%**	**131 490**	**103.4%**	**3 605**	**101.2%**	**68.8%**
Property rates	7 417	7 417	2 980	40.2%	2 168	29.2%	2 247	30.3%	1 916	25.8%	9 308	125.5%	973	99.4%	97.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	362	200	45	12.4%	64	18.1%	60	30.1%	170	85.7%	338	169.4%	46	101.4%	269.6%
Interest earned - external investments	1 565	5 000	1 227	100.8%	1 704	108.9%	1 550	31.0%	2 480	49.2%	7 336	146.7%	988	126.8%	148.3%
Interest earned - outstanding debtors	945	450	96	10.2%	117	12.3%	102	34.2%	110	36.9%	424	101.4%	106	117.1%	6.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	114 943	113 760	46 540	40.5%	24 550	21.4%	41 332	36.3%	1 347	1.2%	113 772	100.0%	1 633	100.8%	(82.2%)
Other own revenue	170	345	69	40.8%	113	66.2%	62	18.1%	61	18.0%	244	89.7%	(448)	129.8%	(113.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**115 592**	**111 955**	**16 603**	**16.0%**	**28 707**	**24.7%**	**19 757**	**17.6%**	**30 587**	**27.3%**	**97 654**	**87.2%**	**17 925**	**86.0%**	**70.6%**
Employee related costs	24 724	20 651	6 021	19.7%	8 582	23.2%	7 104	23.3%	7 160	23.4%	29 049	95.4%	6 598	106.3%	13.0%
Remuneration of councillors	10 331	10 331	2 368	22.9%	2 350	23.2%	2 771	26.8%	2 522	24.4%	10 011	97.2%	2 846	98.8%	(11.3%)
Debt impairment	3 409	3 000	-	-	958	28.1%	-	-	958	31.9%	958	31.9%	-	-	-
Depreciation and asset impairment	14 472	14 472	-	-	6 958	47.9%	-	-	5 451	39.0%	12 409	85.7%	-	58.2%	(100.0%)
Finance charges	59	-	4	8.3%	1	2.6%	-	-	-	-	6	-	7	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 668	10 136	1 619	11.8%	1 870	13.7%	2 057	20.3%	4 660	46.0%	10 442	103.0%	2 036	66.3%	129.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 093	43 391	7 791	19.9%	9 596	21.9%	7 725	17.8%	10 333	23.8%	34 434	79.4%	6 037	87.8%	58.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**9 810**	**15 221**	**32 766**		**(6)**		**25 642**		**(24 503)**		**33 836**		**(14 320)**		
Transfers recognised - capital	52 517	62 675	10 912	20.8%	10 427	19.9%	14 081	22.1%	18 172	28.5%	53 592	84.2%	11 986	96.5%	51.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 327**	**78 896**	**43 678**		**10 423**		**39 723**		**(6 331)**		**87 483**		**(2 334)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**61 327**	**78 896**	**43 678**		**10 423**		**39 773**		**(6 331)**		**87 483**		**(2 334)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 327**	**78 896**	**43 678**		**10 423**		**39 773**		**(6 331)**		**87 483**		**(2 334)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 327**	**78 896**	**43 678**		**10 423**		**39 773**		**(6 331)**		**87 483**		**(2 334)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**61 327**	**64 667**	**8 929**	**14.4%**	**9 444**	**15.3%**	**12 433**	**19.2%**	**21 124**	**32.7%**	**51 933**	**80.3%**	**13 092**	**55.4%**	**61.4%**
National Government	52 517	52 517	6 784	12.9%	9 181	17.5%	12 014	22.9%	20 653	39.3%	48 612	92.6%	92	177.9%	22 408.3%
Provincial Government	-	5 550	-	-	-	-	-	-	-	-	-	-	13 000	28.7%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 517**	**57 517**	**6 784**	**12.9%**	**9 181**	**17.5%**	**12 014**	**20.9%**	**20 653**	**35.9%**	**48 612**	**84.5%**	**13 092**	**77.4%**	**57.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 410	7 150	2 145	23.0%	264	2.8%	421	5.9%	471	6.6%	3 321	46.4%	-	19.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**61 327**	**64 667**	**9 929**	**16.4%**	**9 444**	**15.3%**	**12 433**	**19.2%**	**21 124**	**32.7%**	**51 933**	**80.3%**	**13 092**	**55.4%**	**61.4%**
Governance and Administration	**626**	**1 126**	**95**	**4.9%**	**188**	**10.1%**	**83**	**4.9%**	**578**	**51.1%**	**942**	**91.1%**	**1 241**	**91.9%**	**53.4%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	26	61.1%	(100.0%)
Budget & Treasury Office	160	200	-	-	135	79.7%	21	12.2%	2	1.1%	158	63.7%	53	94.4%	(96.9%)
Corporate Services	800	1 270	95	1.2%	62	7.7%	31	2.4%	270	21.8%	377	29.7%	68	91.8%	319.2%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 187**	**49 147**	**7 295**	**22.7%**	**7 993**	**24.8%**	**9 971**	**20.3%**	**12 103**	**24.7%**	**37 415**	**76.1%**	**11 236**	**40.8%**	**7.2%**
Planning and Development	750	600	0	1%	76	9.7%	-	-	6	0%	84	10.1%	356	52.7%	(97.3%)
Road Transport	31 437	48 517	7 295	23.2%	7 917	25.2%	9 971	20.6%	12 148	25.1%	37 331	77.2%	11 031	39.7%	10.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 006**	**14 000**	**1 624**	**18.0%**	**1 263**	**14.0%**	**2 462**	**17.2%**	**8 691**	**62.1%**	**13 991**	**99.9%**	**1 618**	**77.6%**	**439.7%**
Electricity	9 006	14 000	1 624	18.0%	1 263	14.0%	2 462	17.2%	8 691	62.1%	13 991	99.9%	1 618	77.6%	436.7%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**19 706**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**174 648**	**174 648**	**75 287**	**43.1%**	**28 167**	**16.1%**	**72 621**	**41.2%**	**2 856**	**1.6%**	**178 331**	**102.1%**	**9 382**	**195.1%**	**(69.3%)**
Property rates, penalties and collection charges	4 456	4 453	4 004	90.0%	1 492	33.5%	839	18.8%	255	5.8%	6 590	148.1%	4 273	355.2%	(93.9%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	299	230	1 562	711.4%	1 908	869.1%	131	59.7%	127	62.5%	3 728	1 762.8%	3 723	99.8%	(96.2%)
Government - operating	114 843	114 843	49 909	43.4%	6 108	5.3%	42 346	36.9%	-	-	98 327	85.6%	-	85.6%	
Government - capital	52 047	52 047	17 812	34.2%	16 658	32.0%	17 745	34.1%	-	-	52 217	100.3%	-	85.6%	
Interest	2 003	2 003	1 448	37.7%	1 997	69.6%	1 552	61.9%	2 460	98.5%	7 155	262.9%	1 386	153.1%	98.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	**(115 992)**	**(115 992)**	**(32 491)**	**19.4%**	**(23 180)**	**20.0%**	**(15 774)**	**13.6%**	**(32 691)**	**27.7%**	**(93 543)**	**80.6%**	**(24 643)**	**113.6%**	**30.2%**
Suppliers and employees	(115 992)	(115 992)	(22 480)	19.4%	(23 180)	20.0%	(15 774)	13.6%	(32 691)	27.7%	(93 558)	80.7%	(24 628)	113.6%	30.2%

Finance charges	(55)	(53)	(4)	8.3%	(1)	2.6%	-	-	-	-	(0)	10.9%	(3)	71.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 648**	**59 649**	**52 796**	**90.9%**	**4 991**	**8.5%**	**30 247**	**51.5%**	**(29 235)**	**(49.8%)**	**84 769**	**144.6%**	**(15 341)**	**96.4%**	**99.6%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(64 727)	(64 727)	(6 929)	13.8%	(6 494)	14.7%	(12 457)	19.2%	(21 124)	32.6%	(51 946)	80.3%	(12 788)	87.3%	63.4%
Capital assets	(64 727)	(64 727)	(6 929)	13.8%	(6 494)	14.7%	(12 457)	19.2%	(21 124)	32.6%	(51 946)	80.3%	(12 788)	87.3%	63.4%
Net Cash from/(used) Investing Activities	**(64 727)**	**(64 727)**	**(6 929)**	**13.8%**	**(6 494)**	**14.7%**	**(12 457)**	**19.2%**	**(21 124)**	**32.6%**	**(51 946)**	**80.3%**	**(12 788)**	**87.3%**	**63.4%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(680)	(680)	(73)	9.3%	(50)	7.4%	-	-	-	-	(133)	16.6%	(73)	-	(100.0%)
Repayment of borrowing	(680)	(680)	(73)	9.3%	(50)	7.4%	-	-	-	-	(133)	16.6%	(73)	-	(100.0%)
Net Cash from/(used) Financing Activities	**(680)**	**(680)**	**(73)**	**9.2%**	**(50)**	**7.4%**	**-**	**-**	**-**	**-**	**(133)**	**16.6%**	**(73)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(8 878)**	**(8 678)**	**43 794**	**(636.7%)**	**(4 562)**	**66.3%**	**43 640**	**(627.3%)**	**(50 358)**	**732.1%**	**32 712**	**(475.6%)**	**(28 193)**	**145.2%**	**78.7%**
Cash/cash equivalents at the year begin:	58 404	58 404	76 497	131.0%	120 491	206.3%	110 998	190.2%	159 139	272.5%	76 497	131.0%	152 713	2 453.4%	32.5%
Cash/cash equivalents at the year end:	51 577	51 577	120 491	233.6%	115 998	224.7%	154 739	299.7%	109 388	212.1%	109 388	212.1%	74 533	329.3%	46.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	381	4.7%	317	3.9%	312	3.9%	7 024	87.4%	8 033	100.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	0.4%	-	-	(0)	0.0%	(14)	99.6%	(15)	(.2%)	-	-	-	-
Total By Income Source	**380**	**4.7%**	**317**	**4.0%**	**312**	**3.9%**	**7 010**	**87.4%**	**8 020**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	91	2.6%	91	2.6%	91	2.6%	1 944	92.3%	1 927	24.9%	-	-	-	-
Commercial	264	6.1%	220	4.8%	206	4.7%	4 038	84.3%	4 787	59.7%	-	-	-	-
Households	25	0.4%	6	0.4%	15	0.8%	1 028	98.3%	1 047	13.1%	-	-	-	-
Other	(1)	0.8%	(0)	0.0%	(0)	0.0%	(3)	99.5%	(3)	1.0%	-	-	-	-
Total By Customer Group	**380**	**4.7%**	**317**	**4.0%**	**312**	**3.9%**	**7 010**	**87.4%**	**8 020**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33	100.0%	-	-	-	-	-	-	33	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**33**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**33**	**100.0%**

Contact Details

Municipal Manager	T Cibane	000 000 0000
Financial Manager	TM Nkosi	000 000 0000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**100 796**	**100 217**	**30 209**	**30.0%**	**36 921**	**36.6%**	**24 609**	**22.7%**	**13 726**	**12.7%**	**111 546**	**103.1%**	**19 908**	**85.7%**	**(31.1%)**
Property rates	11 667	16 172	2 310	19.8%	3 468	29.7%	3 488	21.6%	3 611	21.7%	12 767	78.9%	2 274	100.4%	54.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 060	922	288	26.5%	242	22.2%	170	19.0%	177	19.1%	892	96.6%	238	96.4%	(26.1%)
Interest earned - external investments	1 600	1 960	258	17.3%	571	38.1%	632	32.3%	685	34.9%	2 146	109.6%	281	74.8%	144.0%
Interest earned - outstanding debtors	300	2 328	451	126.0%	800	226.6%	991	24.1%	2 210	138.1%	5 037	216.4%	398	402.8%	708.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 866	80 866	27 720	38.1%	31 880	37.1%	19 380	23.0%	9 609	9.9%	89 604	104.6%	16 046	91.8%	464.0%
Other own revenue	303	847	239	116.3%	441	178.6%	378	42.7%	134	20.7%	767	89.4%	171	4.9%	4.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**99 493**	**93 546**	**24 717**	**24.8%**	**24 033**	**24.2%**	**16 659**	**17.8%**	**19 622**	**21.0%**	**85 030**	**90.9%**	**22 587**	**92.0%**	**(13.1%)**
Employee related costs	29 491	29 616	6 517	22.1%	7 538	25.6%	6 307	20.5%	9 431	22.5%	29 793	97.2%	3 996	87.9%	45.7%
Remuneration of councillors	5 766	6 016	1 488	25.8%	1 432	24.7%	1 622	29.5%	1 574	24.1%	6 464	98.2%	1 443	96.4%	9.0%
Debt impairment	4 000	1 500	-	-	-	-	857	57.1%	-	-	857	57.1%	-	-	-
Depreciation and asset impairment	12 113	13 142	2 572	21.2%	2 940	21.1%	1 799	13.6%	1 719	13.0%	8 030	61.1%	1 044	28.8%	11.8%
Finance charges	3 668	1 607	246	6.5%	416	13.6%	358	23.8%	310	20.7%	1 330	88.2%	507	-	(38.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 002	7 531	1 239	13.5%	2 432	23.0%	1 753	23.3%	1 980	26.3%	7 356	88.2%	3 757	162.6%	417.2%
Transfers and grants	1 680	9 681	6 456	384.2%	2 272	132.2%	310	3.3%	824	8.6%	9 870	103.0%	2 449	340.1%	664.6%
Other expenditure	33 313	23 941	6 198	18.6%	7 405	23.2%	4 424	13.8%	3 286	28.6%	23 433	91.4%	8 591	88.3%	19.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 303**	**14 671**	**11 582**		**12 888**		**7 942**		**(5 896)**		**26 516**		**(2 678)**		
Transfers recognised - capital	21 889	37 176	-	-	8 290	38.0%	5 335	14.4%	6 622	17.9%	20 248	54.5%	-	108.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**23 192**	**51 847**	**11 582**		**21 178**		**13 277**		**727**		**46 796**		**(2 678)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**23 192**	**51 847**	**11 582**		**21 178**		**13 277**		**727**		**46 796**		**(2 678)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**23 192**	**51 847**	**11 582**		**21 178**		**13 277**		**727**		**46 796**		**(2 678)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**23 192**	**51 847**	**11 582**		**21 178**		**13 277**		**727**		**46 796**		**(2 678)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**39 330**	**32 365**	**4 203**	**10.7%**	**7 303**	**18.6%**	**5 554**	**17.2%**	**11 784**	**36.4%**	**28 843**	**89.1%**	**8 349**	**53.6%**	**41.1%**
National Government	29 630	21 689	-	-	4 648	15.7%	5 335	24.6%	11 706	54.0%	21 689	100.0%	8 033	72.3%	46.3%
Provincial Government	-	-	127	-	1 539	-	169	-	58	-	1 897	-	-	64.9%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 630**	**21 689**	**127**	**.4%**	**5 687**	**19.2%**	**5 504**	**25.4%**	**11 762**	**54.2%**	**23 586**	**108.4%**	**8 050**	**71.8%**	**47.0%**
Borrowing	7 600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 041	10 676	4 076	199.7%	1 616	79.2%	51	.5%	22	.2%	5 767	54.0%	349	22.9%	(93.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**39 330**	**32 365**	**4 203**	**10.7%**	**7 303**	**18.6%**	**5 554**	**17.2%**	**11 784**	**36.4%**	**28 843**	**89.1%**	**8 349**	**53.6%**	**41.1%**
Governance and Administration	**9 768**	**10 165**	**475**	**4.9%**	**685**	**7.0%**	**93**	**.9%**	**64**	**.6%**	**718**	**7.1%**	**3 804**	**49.9%**	**(97.9%)**
Executive & Council	1 275	32 360	-	-	-	-	-	-	-	-	-	-	2 555	8.0%	(100.0%)
Budget & Treasury Office	193	-	156	102.7%	-	-	12	-	49	-	232	-	395	27.2%	(72.5%)
Corporate Services	733	-	298	41.1%	165	22.6%	49	-	-	-	553	-	47	-	(100.0%)
Community and Public Safety	**491**	**-**	**177**	**34.9%**	**1 786**	**164.1%**	**166**	**-**	**-**	**-**	**3 661**	**-**	**98**	**-**	**(100.0%)**
Community & Social Services	491	-	127	25.8%	1 786	364.0%	166	-	-	-	2 081	-	98	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 839**	**-**	**3 623**	**15.9%**	**5 349**	**23.4%**	**5 333**	**-**	**11 720**	**-**	**26 026**	**-**	**5 498**	**-**	**116.7%**
Planning and Development	-	-	-	-	150	-	-	-	14	-	164	-	1 018	-	(98.7%)
Road Transport	22 839	-	3 623	15.9%	5 199	22.8%	5 333	-	11 706	-	25 860	-	4 038	-	190.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	13 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**730**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**117 040**	**119 633**	**43 325**	**37.0%**	**31 392**	**26.8%**	**42 304**	**35.4%**	**2 554**	**2.1%**	**119 575**	**100.0%**	**3 786**	**119.7%**	**(32.5%)**
Property rates, penalties and collection charges	6 571	12 557	171	2.6%	4 678	74.2%	5 523	44.0%	1 442	11.5%	12 014	95.7%	2 859	75.5%	(51.3%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	1 214	1 730	921	75.8%	167	12.7%	600	34.7%	429	24.8%	2 107	122.0%	249	13.3%	72.6%
Government - operating	80 666	81 666	27 582	45.1%	26 715	34.2%	29 664	39.2%	-	-	81 666	100.0%	-	99.8%	-
Government - capital	27 588	21 680	14 452	52.4%	8 035	24.0%	6 488	32.3%	-	-	21 680	100.0%	-	-	-
Interest	1 001	1 902	199	19.7%	577	28.1%	633	32.3%	683	34.8%	2 092	104.5%	677	91.8%	18.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(76 499)**	**(60 728)**	**(42 425)**	**83.3%**	**(39 498)**	**77.9%**	**(60 385)**	**84.7%**	**(46 037)**	**57.0%**	**(237 535)**	**294.2%**	**(19 538)**	**95.9%**	**135.4%**
Suppliers and employees	(71 671)	(43 207)	(40 480)	76.8%	(36 860)	70.0%	(67 773)	156.5%	(44 338)	102.4%	(229 458)	529.6%	(19 128)	93.4%	131.9%

Finance charges	(3 006)		(267)	9.7%	(574)	18.6%	(339)	-	(310)	-	(1 643)	-	(436)	146.3%	(27.2%)
Transfers and grants	(1 885)	(37 422)	(5 861)	498.7%	(3 552)	132.2%	(333)	-7%	(1 367)	3.7%	(10 534)	39.2%	-	146.3%	(100.0%)
Net Cash from/(used) Operating Activities	**40 631**	**39 953**	**(20 390)**	**(50.8%)**	**(28 898)**	**(69.1%)**	**(20 681)**	**(67.3%)**	**(43 456)**	**(111.8%)**	**(117 668)**	**(365.2%)**	**(15 772)**	**291.8%**	**173.7%**
Cash Flow from Investing Activities															
Receipts	**246**	**-**	**43 200**	**18 000.0%**	**33 694**	**14 038.2%**	**52 800**	**-**	**30 695**	**-**	**160 359**	**-**	**591**	**-**	**6 027.2%**
Proceeds on disposal of PPE	246	-	43 200	18 000.0%	33 694	14 038.2%	52 800	-	30 695	-	160 359	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	591	-	(100.0%)
Payments	**(39 338)**	**(52 368)**	**(6 439)**	**11.3%**	**(7 812)**	**19.9%**	**(4 868)**	**14.9%**	**(11 268)**	**34.9%**	**(28 349)**	**87.8%**	**(7 874)**	**102.1%**	**43.4%**
Capital assets	(39 338)	(52 368)	(6 439)	11.3%	(7 812)	19.9%	(4 868)	14.9%	(11 268)	34.9%	(28 349)	87.8%	(7 874)	102.1%	43.4%
Net Cash from/(used) Investing Activities	**(39 092)**	**(52 368)**	**36 761**	**(99.2%)**	**25 882**	**(69.2%)**	**47 932**	**(146.3%)**	**19 405**	**(68.9%)**	**132 040**	**(488.9%)**	**(7 373)**	**(2.2%)**	**(363.2%)**
Cash Flow from Financing Activities															
Receipts	**7 688**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(449)**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	7 688	-	-	-	-	-	-	-	-	-	-	-	(449)	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 749)**	**(7 631)**	**(1 445)**	**25.4%**	**(1 954)**	**-13.9%**	**(1 741)**	**34.9%**	**(1 795)**	**34.9%**	**(6 975)**	**99.3%**	**(1 097)**	**-**	**(81.9%)**
Repayment of borrowing	(5 749)	(7 631)	(1 445)	25.4%	(1 954)	-13.9%	(1 741)	34.9%	(1 795)	34.9%	(6 975)	99.3%	(1 097)	-	(81.9%)
Net Cash from/(used) Financing Activities	**2 939**	**(7 631)**	**(1 445)**	**(37.6%)**	**(1 954)**	**(52.0%)**	**(1 741)**	**24.8%**	**(1 795)**	**25.5%**	**(6 975)**	**99.2%**	**(1 546)**	**-**	**16.7%**
Net Increase/(Decrease) in cash held	**5 378**	**(493)**	**17 016**	**316.3%**	**(4 208)**	**(78.2%)**	**29 167**	**(4 089.7%)**	**(25 669)**	**5 259.1%**	**7 105**	**(1 444.5%)**	**(24 693)**	**(238.7%)**	**4.8%**
Cash/cash equivalents at the year begin:	34 004	10 840	16 355	48.9%	32 709	93.3%	28 501	181.6%	48 668	242.1%	15 840	100.0%	64 668	160.1%	(45.2%)
Cash/cash equivalents at the year end:	40 418	10 291	33 709	86.8%	28 501	76.6%	49 668	329.2%	22 798	158.9%	22 798	158.9%	64 668	282.9%	(64.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	585	2.7%	525	2.5%	510	2.4%	19 369	92.4%	20 969	100.0%	-	-	-	-
Total By Income Source	**585**	**2.7%**	**525**	**2.5%**	**510**	**2.4%**	**19 369**	**92.4%**	**20 969**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	191	2.6%	182	2.5%	148	2.0%	6 239	82.1%	6 827	27.1%	-	-	-	-
Commercial	358	2.9%	270	2.2%	282	2.3%	9 653	82.1%	10 564	51.8%	-	-	-	-
Households	36	2.1%	73	4.3%	79	4.6%	1 477	79.0%	1 665	8.0%	-	-	-	-
Other	55	3.1%	99	5.6%	99	5.6%	4 122	84.0%	4 375	21.3%	-	-	-	-
Total By Customer Group	**585**	**2.7%**	**525**	**2.5%**	**510**	**2.4%**	**19 369**	**92.4%**	**20 969**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11	3.1%	85	24.7%	(31)	(9.0%)	281	81.2%	346	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11**	**3.1%**	**85**	**24.7%**	**(31)**	**(9.0%)**	**281**	**81.2%**	**346**	**100.0%**

Contact Details

Municipal Manager	MK Ngubane(Acting)	032 491 4500
Financial Manager	S.N Majola(Acting)	032 491 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**593 167**	**664 304**	**196 470**	**33.1%**	**174 232**	**29.4%**	**154 209**	**23.2%**	**38 781**	**5.8%**	**563 694**	**84.9%**	**64 744**	**89.8%**	**(40.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	118 254	99 676	20 397	21.5%	21 399	18.1%	22 784	23.8%	20 581	21.5%	90 161	94.2%	23 532	84.4%	(12.5%)
Service charges - sanitation revenue	59 459	58 680	15 528	26.1%	13 236	22.3%	16 680	28.2%	13 697	23.2%	58 850	100.0%	13 436	87.8%	1.9%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	3 397	69 670	-	-	1 335	40.4%	-	-	1 340	1.9%	2 677	3.8%	3 039	88.8%	(81.4%)
Rental of facilities and equipment	18	18	-	-	6	43.8%	2	11.5%	4	28.6%	14	89.6%	2	43.3%	143.1%
Interest earned - external investments	4 377	3 047	1 248	28.5%	226	5.2%	1 961	53.2%	1 330	37.5%	4 766	134.4%	1 681	88.5%	23.1%
Interest earned - outstanding debtors	21 000	18 642	4 548	21.7%	4 139	24.6%	4 810	25.5%	3 662	18.5%	16 158	86.3%	3 981	81.1%	(7.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 669	734	-	-	377	23.6%	739	98.0%	410	56.1%	1 524	203.1%	377	121.3%	10.2%
Transfers recognised - operational	366 590	369 260	144 127	39.3%	118 910	32.4%	104 358	28.2%	8 280	2.2%	375 687	101.7%	16 242	94.4%	(549.0%)
Other own revenue	19 863	48 716	9 816	49.4%	10 597	73.2%	2 661	6.1%	(10 541)	(21.2%)	11 531	24.0%	845	45.8%	(1 348.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**590 998**	**683 399**	**145 291**	**24.6%**	**179 328**	**30.3%**	**153 520**	**23.1%**	**100 475**	**15.1%**	**578 614**	**87.2%**	**151 851**	**90.7%**	**(33.8%)**
Employee related costs	186 178	187 937	40 184	21.6%	50 203	27.0%	40 680	21.7%	21 194	10.7%	152 316	86.6%	20 914	93.4%	(103.9%)
Remuneration of councillors	8 788	10 098	2 402	27.6%	2 262	25.7%	2 232	23.1%	2 668	26.4%	9 714	96.2%	2 333	108.6%	(14.7%)
Debt impairment	27 714	42 766	9 438	25.9%	9 438	25.9%	13 242	30.9%	10 705	25.0%	42 766	100.0%	11 938	100.0%	(3.0%)
Depreciation and asset impairment	62 581	84 617	15 913	26.3%	21 082	34.8%	12 567	19.9%	(417)	(.9%)	49 466	78.4%	3 192	92.4%	(113.4%)
Finance charges	15 679	13 477	3 658	32.8%	954	8.9%	2 581	19.2%	1 594	11.8%	8 809	63.9%	788	85.7%	102.3%
Bulk purchases	48 309	69 527	16 916	42.9%	15 294	37.9%	15 502	22.7%	15 126	22.1%	62 849	91.7%	19 886	95.2%	(23.9%)
Other Materials	33 893	56 867	8 064	17.6%	8 642	18.8%	20 631	36.1%	15 468	27.2%	52 806	93.2%	-	-	(100.0%)
Contracted services	52 150	80 049	10 882	20.1%	30 151	55.7%	8 667	14.8%	13 680	22.9%	62 410	103.7%	23 018	89.2%	(59.1%)
Transfers and grants	26 447	37 868	6 436	17.7%	11 831	32.7%	10 117	26.7%	9 041	23.9%	37 425	99.1%	8 436	106.6%	7.3%
Other expenditure	109 260	121 646	30 842	28.0%	29 960	28.2%	36 626	21.9%	1 416	1.2%	88 844	72.9%	24 564	78.2%	(94.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 169**	**905**	**51 179**		**(5 096)**		**689**		**(61 714)**		**(14 920)**		**(87 107)**		
Transfers recognised - capital	437 392	429 232	56 583	12.9%	79 622	18.2%	128 678	29.2%	140 356	31.9%	404 922	92.2%	150 996	89.3%	30.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(20 719)	-	-	-	-	-	-	-	-	-	-	(4 978)	69.2%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**439 561**	**409 398**	**107 762**		**74 527**		**129 356**		**78 339**		**389 975**		**58 911**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**439 561**	**409 398**	**107 762**		**74 527**		**129 356**		**78 339**		**389 975**		**58 911**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**439 561**	**409 398**	**107 762**		**74 527**		**129 356**		**78 339**		**389 975**		**58 911**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**439 561**	**409 398**	**107 762**		**74 527**		**129 356**		**78 339**		**389 975**		**58 911**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**424 487**	**452 944**	**53 347**	**12.6%**	**106 661**	**25.0%**	**125 676**	**27.6%**	**190 641**	**42.1%**	**475 125**	**104.9%**	**121 872**	**100.6%**	**56.4%**
National Government	273 102	268 186	44 360	16.2%	80 639	29.3%	68 579	25.6%	151 008	56.3%	343 584	128.1%	93 733	99.6%	61.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	17 544	18 157	-	-	-	-	-	-	-	-	-	-	(5 024)	75.3%	(100.0%)
Transfers recognised - capital	**290 646**	**286 353**	**44 360**	**15.3%**	**80 639**	**27.7%**	**68 579**	**23.9%**	**151 008**	**52.7%**	**343 584**	**120.1%**	**88 710**	**97.9%**	**70.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 185	48 902	5 836	25.2%	(76)	(.3%)	8 882	18.2%	11 237	23.0%	25 880	52.9%	15 655	135.2%	(28.8%)
Public contributions and donations	110 672	117 689	3 150	2.8%	26 097	23.6%	47 655	40.5%	28 396	24.1%	105 297	89.4%	17 508	96.6%	62.2%
Capital Expenditure Standard Classification	**424 487**	**452 944**	**53 347**	**12.6%**	**106 661**	**25.0%**	**125 676**	**27.6%**	**190 641**	**42.1%**	**475 125**	**104.9%**	**121 872**	**100.6%**	**56.4%**
Governance and Administration	**36 714**	**14 496**	**4 875**	**13.3%**	**(188)**	**(.5%)**	**8 410**	**58.0%**	**8 185**	**57.5%**	**21 281**	**146.8%**	**14 858**	**111.1%**	**(44.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	11 021	22 732	3 448	28.9%	1 653	14.2%	6 664	29.4%	5 240	23.0%	17 027	74.7%	11 677	172.2%	(55.1%)
Corporate Services	9 203	8 663	2 224	24.2%	(1 822)	(19.8%)	1 757	20.3%	3 345	38.6%	5 504	63.5%	2 139	58.5%	6.9%
Community and Public Safety	**100**	**434**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**147**	**74.4%**	**(100.0%)**
Community & Social Services	38	15	-	-	-	-	-	-	-	-	-	-	105	59.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	42	77.5%	(100.0%)
Public Safety	100	119	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 856**	**1 856**	**-**	**-**	**326**	**17.6%**	**950**	**51.6%**	**340**	**18.3%**	**1 616**	**87.1%**	**1 071**	**169.4%**	**(67.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 856	1 856	-	-	326	17.6%	950	51.6%	340	18.3%	1 616	87.1%	1 071	169.4%	42.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**491 747**	**419 508**	**47 674**	**11.9%**	**105 903**	**26.4%**	**115 667**	**27.6%**	**181 713**	**43.3%**	**450 957**	**107.5%**	**105 447**	**98.0%**	**72.3%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	324 691	380 208	46 677	14.4%	91 980	28.3%	116 688	30.7%	168 846	44.4%	424 126	111.6%	93 578	98.3%	80.5%
Waste Water Management	77 056	39 300	997	1.3%	13 918	18.1%	(021)	(2.4%)	12 867	32.7%	26 931	68.5%	11 870	99.1%	8.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**977 054**	**1 681 483**	**302 919**	**31.0%**	**341 720**	**35.0%**	**253 033**	**23.4%**	**19 529**	**1.8%**	**917 201**	**84.8%**	**58 199**	**85.2%**	**(66.4%)**
Property rates, penalties and collection charges									-		-		-		
Service charges	130 405	193 697	31 966	16.4%	22 267	17.0%	19 916	19.2%	19 635	16.1%	93 884	48.6%	21 731	64.3%	(10.2%)
Other revenue	32 558	40 258	2 450	12.4%	14 758	113%	(9 116)	(118.8%)	0	-	8 093	17.2%	13 784	19.4%	(100.2%)
Government - operating	366 550	369 550	106 123	42.8%	119 914	32.7%	85 462	23.2%	-	-	311 499	99.0%	994	88.8%	(100.0%)
Government - capital	288 000	699 000	141 000	48.9%	174 000	41.7%	110 000	15.7%	-	-	425 000	60.8%	20 000	88.8%	(100.0%)
Interest	51 127	22 042	1 379	2.3%	536	1.5%	1 461	6.6%	894	4.0%	4 269	19.4%	1 634	21.3%	(77.3%)
Dividends															
Payments	**(545 488)**	**(393 483)**	**(232 476)**	**42.9%**	**(208 535)**	**38.6%**	**(52 038)**	**8.8%**	**(69 505)**	**11.8%**	**(562 948)**	**95.3%**	**2 259**	**76.5%**	**(3 166.8%)**
Suppliers and employees	(520 007)	(549 079)	(222 861)	40.1%	(196 910)	35.6%	(46 674)	8.5%	(67 034)	12.2%	(531 479)	96.8%	10 178	81.1%	(758.8%)

Finance charges	(10 679)	(12 477)	(2 583)	32.8%	(626)	8.7%	(2 583)	19.0%	(2 583)	19.0%	(9 648)	70.9%	(1 686)	47.7%	28.8%
Transfers and grants	(22 780)	(27 947)	(6 113)	33.7%	(12 592)	50.4%	(3 662)	13.2%	-	-	(21 967)	78.6%	(5 839)	58.4%	(100.0%)
Net Cash from/(used) Operating Activities	**435 574**	**480 988**	**70 445**	**16.2%**	**132 887**	**38.5%**	**269 995**	**40.9%**	**(39 566)**	**(10.2%)**	**354 282**	**73.2%**	**60 458**	**96.2%**	**(162.8%)**
Cash Flow from Investing Activities															
Receipts	**(1 464)**	**(1 464)**	**(361)**	**24.7%**	**(122)**	**8.3%**	**(590)**	**40.7%**	**-**	**-**	**(1 079)**	**73.7%**	**(215)**	**79.2%**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	260	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(1 464)	(1 464)	(361)	24.7%	(122)	8.3%	(590)	40.7%	-	-	(1 079)	73.7%	(468)	97.1%	(100.0%)
Payments	**(424 437)**	**(452 944)**	**(66 677)**	**15.7%**	**(69 156)**	**21.0%**	**(34 472)**	**20.9%**	**(48 035)**	**10.6%**	**(298 338)**	**65.9%**	**(197 098)**	**96.3%**	**(65.1%)**
Capital assets	(424 437)	(452 944)	(66 677)	15.7%	(69 156)	21.0%	(34 472)	20.9%	(48 035)	10.6%	(298 338)	65.9%	(197 098)	96.3%	(65.1%)
Net Cash from/(used) Investing Activities	**(425 901)**	**(454 408)**	**(67 038)**	**15.7%**	**(69 278)**	**21.0%**	**(35 062)**	**20.9%**	**(48 035)**	**10.6%**	**(299 416)**	**65.9%**	**(197 366)**	**96.2%**	**(65.2%)**
Cash Flow from Financing Activities															
Receipts	**1 365**	**1 365**	**-**	**-**	**114**	**8.3%**	**-**	**-**	**-**	**-**	**114**	**8.3%**	**293**	**(23.9%)**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 365	1 365	-	-	114	8.3%	-	-	-	-	114	8.3%	293	100.0%	(100.0%)
Payments	**(1 749)**	**(14 619)**	**(1 588)**	**47.9%**	**(11 450)**	**1048.9%**	**(16 367)**	**112.0%**	**-**	**-**	**(31 522)**	**399.6%**	**(8 939)**	**46.9%**	**(100.0%)**
Repayment of borrowing	(1 749)	(14 619)	(1 588)	47.9%	(11 450)	1048.9%	(16 367)	112.0%	-	-	(31 522)	399.6%	(8 939)	46.9%	(100.0%)
Net Cash from/(used) Financing Activities	**(384)**	**(13 254)**	**(1 588)**	**75.0%**	**(11 335)**	**5449.5%**	**(16 367)**	**121.5%**	**-**	**-**	**(31 522)**	**250.2%**	**(8 939)**	**26.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**7 289**	**23 106**	**1 808**	**23.8%**	**30 554**	**462.1%**	**89 566**	**367.6%**	**(88 007)**	**(424.6%)**	**23 824**	**103.1%**	**(55 481)**	**80.9%**	**76.6%**
Cash/cash equivalents at the year begin:	24 007	30 716	30 716	161.9%	30 027	166.0%	89 566	180.1%	168 640	422.1%	30 716	100.0%	82 411	96.3%	90.4%
Cash/cash equivalents at the year end:	33 606	59 634	38 537	116.3%	69 996	260.4%	158 648	303.2%	69 545	191.2%	69 545	181.2%	37 838	166.9%	117.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts- to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	5 825	5.1%	4 782	4.4%	5 141	4.7%	94 455	85.9%	109 662	51.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	8 205	12.8%	2 554	7.5%	2 693	8.2%	24 883	73.5%	33 835	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 426	3.7%	1 343	3.5%	1 288	3.4%	34 403	89.4%	38 461	18.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 472	8.2%	368	1.2%	2 297	7.6%	25 026	83.0%	30 162	14.2%	-	-	-	-
Total By Income Source	**13 846**	**6.5%**	**9 047**	**4.3%**	**10 828**	**5.1%**	**178 716**	**84.1%**	**212 426**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 594	11.4%	1 940	16.3%	1 938	12.8%	8 664	69.3%	11 701	5.5%	-	-	-	-
Commercial	1 581	22.4%	638	10.4%	2 277	37.0%	1 653	30.1%	6 147	2.9%	-	-	-	-
Households	7 391	4.1%	6 008	3.4%	6 203	3.6%	154 551	88.9%	174 152	82.0%	-	-	-	-
Other	2 280	15.0%	460	2.5%	409	1.6%	13 850	78.3%	20 326	9.6%	-	-	-	-
Total By Customer Group	**13 846**	**6.5%**	**9 047**	**4.3%**	**10 828**	**5.1%**	**178 716**	**84.1%**	**212 426**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 205	100.0%	-	-	-	-	-	-	2 205	3.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 148	100.0%	-	-	-	-	-	-	3 148	4.7%
Loan redemients	-	-	-	-	-	-	-	-	-	-
Trade Creditors	43 855	73.8%	12 355	19.8%	2 354	3.8%	1 587	2.6%	62 151	92.6%
Audito-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**51 228**	**75.9%**	**12 355**	**18.2%**	**2 354**	**3.5%**	**1 587**	**2.4%**	**67 474**	**100.0%**

Contact Details

Municipal Manager	Mr Mrs Nonkhanhla Gamede	032 437 8001
Financial Manager	Ms Nonjohn Mbo	033 437 8000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INGWE (KZN431)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**101 564**	**101 553**	**43 038**	**42.4%**	**18 398**	**18.1%**	**23 023**	**22.7%**	**1 064**	**1.0%**	**85 516**	**84.2%**	**11 169**	**169.4%**	**(90.5%)**
Property rates	8 264	8 230	5 191	62.8%	-	-	-	-	0	1%	5 190	63.0%	3	69.8%	54.8%
Property rates - penalties and collection charges	108	118	-	-	-	-	-	-	230	204.4%	230	204.4%	216	-	7.2%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	250	-	-	-	-	-	149	-	149	-	299	-	-	-	(100.0%)
Service charges - other	-	250	147	-	97	-	-	-	-	-	244	97.7%	148	-	(100.0%)
Rental of facilities and equipment	397	397	152	38.3%	84	23.7%	82	20.6%	83	20.8%	391	109.1%	91	86.7%	36.2%
Interest earned - external investments	4 000	4 000	982	25.2%	1 394	33.9%	1 167	29.1%	1 531	38.9%	5 084	120.1%	1 184	97.5%	29.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	350	150	15	5.1%	65	21.9%	38	38.2%	142	141.9%	261	261.1%	112	203.7%	26.4%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 691	89 691	36 305	40.3%	16 631	18.5%	21 468	23.9%	1 048	1.2%	75 453	83.8%	10 618	168.4%	(84.2%)
Other own revenue	1 115	1 533	236	20.8%	117	10.5%	102	7.7%	(2 114)	(159.8%)	(1 659)	(125.9%)	2 886	206.8%	(172.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	923	-	(100.0%)
Operating Expenditure	**89 168**	**93 196**	**15 800**	**15.8%**	**31 158**	**34.9%**	**22 833**	**24.5%**	**30 849**	**33.1%**	**101 833**	**109.1%**	**27 646**	**101.3%**	**11.6%**
Employee related costs	32 419	29 210	6 586	20.3%	8 316	25.7%	6 661	23.0%	2 763	9.4%	24 043	83.9%	6 435	94.8%	(57.0%)
Remuneration of councillors	7 112	7 066	1 688	23.7%	1 410	22.7%	2 129	27.9%	466	6.4%	5 691	77.8%	1 630	68.4%	(14.7%)
Debt impairment	573	472	-	-	-	-	-	-	2 210	468.7%	2 212	468.7%	2 238	805.8%	(1.1%)
Depreciation and asset impairment	6 350	12 332	2 954	46.5%	2 909	45.8%	2 648	21.5%	80	2%	8 632	69.9%	1 576	133.3%	(87.4%)
Finance charges	977	977	138	36.6%	130	33.7%	122	21.2%	69	(1.3%)	387	67.1%	148	129.9%	(165.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 668	4 640	538	14.7%	847	23.1%	1 027	33.5%	(549)	(11.7%)	2 364	47.4%	636	73.8%	(165.5%)
Transfers and grants	609	660	166	20.7%	152	21.1%	261	42.3%	60	10.0%	605	90.0%	333	122.2%	(71.0%)
Other expenditure	37 160	37 133	4 714	12.5%	17 134	45.4%	9 173	24.7%	25 699	68.5%	56 819	153.0%	14 170	99.3%	82.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 396**	**8 357**	**26 238**		**(12 760)**		**191**		**(29 786)**		**(16 116)**		**(16 477)**		
Transfers recognised - capital	49 819		771	1.5%	6 991	14.0%	6 853	-	33 210	-	48 819	-	12 743	63.4%	176.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**62 215**	**8 357**	**27 009**		**(5 770)**		**7 043**		**3 424**		**33 703**		**(3 734)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**62 215**	**8 357**	**27 009**		**(5 770)**		**7 043**		**3 424**		**33 703**		**(3 734)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**62 215**	**8 357**	**27 009**		**(5 770)**		**7 043**		**3 424**		**33 703**		**(3 734)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**62 215**	**8 357**	**27 009**		**(5 770)**		**7 043**		**3 424**		**33 703**		**(3 734)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**91 218**	**91 218**	**2 836**	**3.1%**	**18 991**	**20.8%**	**7 892**	**8.7%**	**26 595**	**29.2%**	**56 314**	**61.7%**	**12 568**	**40.4%**	**111.6%**
National Government	42 318	42 318	101	2%	13 942	32.9%	7 554	17.9%	17 414	41.1%	39 011	92.2%	8 300	57.9%	109.8%
Provincial Government	7 500	7 500	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**49 819**	**49 819**	**101**	**2%**	**13 942**	**28.0%**	**7 554**	**15.2%**	**17 414**	**35.0%**	**39 011**	**78.3%**	**8 300**	**48.4%**	**109.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	41 399	41 399	2 735	6.6%	5 049	12.2%	337	8%	9 181	22.2%	17 302	41.8%	4 268	31.5%	115.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**91 218**	**91 218**	**2 836**	**3.1%**	**18 991**	**20.8%**	**7 892**	**8.7%**	**26 595**	**29.2%**	**56 314**	**61.7%**	**12 568**	**40.4%**	**111.6%**
Governance and Administration	649	649	188	28.9%	588	90.5%	56	8.6%	688	91.4%	748	76.9%	61	15.4%	77.1%
Executive & Council	394	394	57	14.5%	2	0%	(2)	(0%)	27	9.2%	84	23.8%	6	37.5%	347.5%
Budget & Treasury Office	255	255	134	52.1%	60	23.4%	21	8.6%	10	3.2%	212	57.4%	6	18.8%	212.1%
Corporate Services	191	191	-	-	333	163.6%	20	11.1%	68	32.8%	413	227.8%	53	78.6%	11.2%
Community and Public Safety	700	700	139	19.9%	298	42.6%	46	6.6%	7	1.0%	491	69.7%	24	39.3%	(70.8%)
Community & Social Services	700	700	139	19.3%	298	42.6%	46	6.6%	7	1.0%	491	69.7%	24	39.2%	(70.8%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**89 373**	**89 573**	**2 517**	**2.8%**	**18 311**	**20.4%**	**7 806**	**8.7%**	**26 488**	**29.6%**	**55 116**	**61.5%**	**12 482**	**40.3%**	**112.1%**
Planning and Development	89 373	89 573	2 517	2.8%	18 311	20.4%	7 806	8.7%	26 488	29.6%	55 116	61.5%	12 482	40.3%	112.1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**149 312**	**149 311**	**57 169**	**38.3%**	**45 958**	**30.2%**	**30 337**	**20.3%**	**2 564**	**1.7%**	**135 127**	**90.5%**	**3 047**	**105.8%**	**(15.9%)**
Property rates, penalties and collection charges	3 835	3 835	1 129	31.0%	2 277	62.6%	362	10.0%	314	8.6%	4 082	112.3%	284	95.1%	10.8%
Service charges	163	163	48	46.7%	55	18.2%	56	21.7%	221	148.6%	382	232.7%	58	261.3%	347.9%
Other revenue	3 401	1 644	1 442	35.4%	4 238	284.5%	1 194	134.0%	322	20.7%	6 960	474.4%	1 498	679.9%	(78.5%)
Government - operating	89 841	89 841	49 238	55.4%	15 168	44.6%	28 743	23.1%			92 983	91.6%	54	133.3%	(100)%
Government - capital	45 000	45 000	5 307	11.8%	23 180	44.6%	1 000	3.1%	166	4%	29 653	65.9%	1 000	100.0%	(83)%
Interest	4 032	4 032	998	25.2%	1 194	232%	1 948	51.9%	1 520	30.9%	5 243	133.9%	1 108	94.7%	38.2%
Dividends															
Payments	**(82 352)**	**(69 267)**	**(17 930)**	**21.8%**	**(30 235)**	**46.4%**	**(34 663)**	**28.6%**	**(38 967)**	**43.6%**	**(115 666)**	**129.8%**	**(24 659)**	**113.8%**	**61.3%**
Suppliers and employees	(82 659)	(67 933)	(17 601)	21.7%	(32 627)	43.7%	(34 479)	27.8%	(38 440)	43.7%	(113 448)	129.0%	(23 686)	113.8%	62.2%

Finance charges	(384)	(340)	(128)	35.8%	(128)	33.0%	(122)	31.8%	(117)	45.9%	(972)	146.6%	(146)	129.3%	24.0%
Transfers and grants	(600)	(600)	(188)	31.4%	(192)	31.2%	(381)	42.3%	(264)	32.3%	(1 600)	116.8%	(320)	111.7%	10.3%
Net Cash from/(used) Operating Activities	**67 049**	**69 154**	**39 242**	**56.3%**	**11 895**	**17.8%**	**5 354**	**8.9%**	**(34 346)**	**(68.5%)**	**20 698**	**33.4%**	**(21 642)**	**90.9%**	**72.7%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(62 636)**	**(60 278)**	**(3 223)**	**3.9%**	**(1 674)**	**1.3%**	**(321)**	**.3%**	**(4 368)**	**7.1%**	**(8 934)**	**14.8%**	**(13 209)**	**45.7%**	**(67.4%)**
Capital assets	(62 636)	(60 278)	(3 223)	3.9%	(1 674)	1.3%	(321)	.3%	(4 368)	7.1%	(8 934)	14.8%	(13 209)	45.7%	(67.4%)
Net Cash from/(used) Investing Activities	**(62 636)**	**(60 278)**	**(3 223)**	**3.9%**	**(1 674)**	**1.3%**	**(321)**	**.3%**	**(4 368)**	**7.1%**	**(8 934)**	**14.8%**	**(13 209)**	**45.3%**	**(67.4%)**
Cash Flow from Financing Activities															
Receipts	**300**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**300**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(15 287)**	**(172)**	**36 020**	**(235.3%)**	**10 731**	**(70.1%)**	**5 034**	**(2 926.2%)**	**(40 658)**	**23 631.8%**	**11 134**	**(6 472.6%)**	**(34 258)**	**(75.1%)**	**19.7%**
Cash/cash equivalents at the year begin:	52 122	69 130	37 109	110.7%	50 025	180.6%	103 751	257.0%	108 784	217.0%	57 660	113.7%	91 449	190.9%	19.2%
Cash/cash equivalents at the year end:	**34 813**	**68 958**	**93 028**	**267.2%**	**160 751**	**266.6%**	**108 784**	**217.8%**	**68 134**	**136.4%**	**68 134**	**136.4%**	**56 666**	**122.8%**	**19.5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	3	1%	18	3%	-	-	8 638	99.7%	8 664	83.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	53	3.3%	36	2.3%	34	2.1%	1 480	92.3%	1 603	15.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	18	11.8%	16	10.5%	10	6.1%	113	72.1%	157	1.5%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8	100.0%	8	1%	-	-	-	-
Total By Income Source	**76**	**.7%**	**70**	**.7%**	**44**	**.4%**	**10 441**	**98.2%**	**10 633**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	68	.9%	33	.4%	27	.3%	6 130	97.9%	6 248	49.2%	-	-	-	-
Commercial	8	.2%	31	.8%	7	.1%	3 534	99.1%	3 580	31.7%	-	-	-	-
Households	-	1.2%	5	.8%	4	.6%	538	97.3%	548	5.2%	-	-	-	-
Other	-	.2%	1	.2%	6	.1%	239	99.5%	247	1.9%	-	-	-	-
Total By Customer Group	**76**	**.7%**	**70**	**.7%**	**44**	**.4%**	**10 441**	**98.2%**	**10 633**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	N C Veti	039 833 1039
Financial Manager	S Khabi (Deputy)	039 833 1039

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWA SANI (KZN432)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**44 686**	**49 373**	**12 028**	**27.3%**	**12 619**	**28.8%**	**10 429**	**21.8%**	**6 426**	**13.3%**	**41 504**	**85.8%**	**3 777**	**89.1%**	**70.1%**
Property rates	16 116	14 006	2 688	16.9%	4 873	34.8%	3 606	28.1%	2 480	17.7%	13 878	99.6%	1 945	95.2%	27.6%
Property rates - penalties and collection charges	1 004	1 413	342	32.4%	364	34.4%	131	9.3%	342	24.4%	1 378	97.6%	284	114.3%	84.5%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 360	2 727	467	19.8%	824	34.9%	734	26.9%	550	20.2%	2 575	94.4%	416	99.5%	31.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	461	350	83	18.0%	92	20.0%	91	25.9%	267	76.2%	532	152.1%	22	99.5%	1 109.6%
Interest earned - external investments	1 207	1 207	294	25.2%	262	21.6%	290	23.0%	311	24.8%	1 116	89.6%	194	83.4%	197.9%
Interest earned - outstanding debtors	194	168	46	25.0%	45	23.6%	17	10.1%	30	21.3%	137	81.4%	45	91.4%	118.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	64	44	10	16.2%	7	9.0%	-	-	6	13.9%	28	63.9%	6	42.8%	10.8%
Licences and permits	825	718	152	18.7%	203	24.6%	238	33.1%	212	29.5%	807	112.4%	61	66.8%	245.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	21 036	21 036	7 915	36.8%	5 809	27.6%	4 972	23.6%	1 714	8.0%	20 309	94.3%	847	112.7%	102.4%
Other own revenue	2 384	6 102	79	3.3%	140	5.4%	120	2.0%	307	5.0%	645	10.4%	55	1.2%	772.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**44 677**	**49 371**	**9 051**	**20.3%**	**11 644**	**26.4%**	**10 120**	**20.9%**	**11 667**	**24.1%**	**42 481**	**87.8%**	**11 148**	**101.8%**	**4.7%**
Employee related costs	16 462	16 164	4 179	22.7%	5 332	29.0%	4 417	24.2%	4 422	24.2%	18 350	101.0%	17 043	94.4%	(74.1%)
Remuneration of councillors	1 816	2 014	436	22.7%	436	22.7%	436	23.7%	466	24.6%	1 824	90.6%	2 092	101.3%	(78.2%)
Debt impairment	115	-	-	-	-	-	-	-	-	-	-	-	2 830	-	(100.0%)
Depreciation and asset impairment	3 036	2 671	1 001	32.9%	930	30.6%	1 060	28.0%	769	19.9%	3 759	97.9%	8 309	266.2%	(90.7%)
Finance charges	191	268	-	-	137	154.1%	14	5.3%	40	14.9%	211	78.6%	382	84.2%	(89.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	4 021	10 010	1 207	29.9%	2 449	60.7%	1 177	11.7%	3 002	30.0%	7 864	78.7%	3 037	40.8%	(44.9%)
Transfers and grants	429	142	30	7.1%	119	27.8%	100	74.8%	(117)	(82.5%)	130	97.3%	334	77.8%	(133.0%)
Other expenditure	18 626	13 897	2 208	12.0%	2 237	13.0%	2 943	20.5%	3 095	21.9%	10 283	74.0%	(20 589)	155.2%	(111.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11**	**1**	**2 977**		**975**		**310**		**(5 240)**		**(978)**		**(7 370)**		
Transfers recognised - capital	7 530	-	1 970	26.2%	2 958	39.6%	2 332	-	1 622	-	8 958	-	2 389		(32.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 541**	**1**	**4 947**		**3 582**		**2 642**		**(3 617)**		**8 579**		**(4 982)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7 541**	**1**	**4 947**		**3 582**		**2 642**		**(3 617)**		**8 579**		**(4 982)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 541**	**1**	**4 947**		**3 582**		**2 642**		**(3 617)**		**8 579**		**(4 982)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 541**	**1**	**4 947**		**3 582**		**2 642**		**(3 617)**		**8 579**		**(4 982)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**10 330**	**10 320**	**3 341**	**32.4%**	**2 304**	**22.3%**	**4 220**	**41.0%**	**2 994**	**29.0%**	**12 856**	**124.6%**	**3 489**	**64.7%**	**(14.3%)**
National Government	7 530	7 530	1 706	22.7%	2 959	39.1%	3 357	44.6%	2 597	34.5%	10 530	139.8%	3 580	63.8%	(27.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	(429)	-	(700.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**7 530**	**7 530**	**1 706**	**22.7%**	**2 959**	**39.1%**	**3 357**	**44.6%**	**2 597**	**34.5%**	**10 530**	**139.8%**	**3 154**	**63.8%**	**(17.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 780	2 780	1 635	58.8%	(655)	(23.5%)	863	31.2%	397	13.9%	2 326	83.4%	327	67.3%	18.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**10 320**	**10 320**	**3 341**	**32.4%**	**2 304**	**22.3%**	**4 220**	**41.0%**	**2 994**	**29.0%**	**12 856**	**124.6%**	**3 489**	**64.7%**	**(14.3%)**
Governance and Administration	**830**	**810**	**49**	**6.0%**	**-**	**-**	**(19)**	**(4.1 %)**	**797**	**101.1%**	**784**	**148.1%**	**624**	**143.8%**	**(0.9%)**
Executive & Council	625	630	20	3.2%	-	-	510	96.3%	797	143.3%	1 303	240.2%	334	819.3%	132.6%
Budget & Treasury Office	161	40	29	72.3%	-	-	(568)	(1 322.2%)	-	-	(539)	(1 278.4%)	318	107.9%	(100.0%)
Corporate Services	104	52	-	-	-	-	1	13.7%	-	-	1	13.7%	22	40.4%	(100.0%)
Community and Public Safety	**9 161**	**745**	**388**	**4.0%**	**1 172**	**11.1%**	**-**	**-**	**-**	**-**	**1 560**	**3 377.7%**	**874**	**87.1%**	**(100.0%)**
Community & Social Services	9 101	70	388	4.3%	1 232	13.5%	-	-	-	-	1 620	2 272.7%	498	64.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	377	165.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**325**	**9 617**	**2 942**	**905.2%**	**1 072**	**330.0%**	**4 239**	**44.7%**	**2 217**	**23.1%**	**10 539**	**109.5%**	**1 991**	**52.7%**	**13.1%**
Planning and Development	325	9 617	2 942	905.2%	1 072	330.0%	4 239	44.7%	2 217	23.1%	10 539	109.5%	1 991	27.9%	13.1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	2 664.5%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**4**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**50 553**	**50 458**	**16 214**	**32.1%**	**15 020**	**29.7%**	**11 365**	**22.5%**	**4 590**	**9.1%**	**47 193**	**93.5%**	**4 969**	**143.0%**	**(6.4%)**
Property rates, penalties and collection charges	14 413	12 488	2 882	20.0%	2 705	18.8%	2 515	20.1%	3 394	27.2%	11 497	92.1%	2 826	47.4%	16.0%
Service charges	2 262	2 099	310	9.8%	1 676	48.1%	451	20.6%	540	24.6%	2 980	160.8%	594	88.4%	7.8%
Other revenue	1 324	1 324	360	10.4%	466	17.6%	1 040	19.6%	348	6.3%	2 214	40.4%	1 645	2 350.2%	-69.7%
Government - operating	21 538	21 538	9 538	44.3%	5 954	27.6%	4 060	18.9%	-	-	19 552	90.7%	150	139.3%	(100.0%)
Government - capital	9 000	9 000	1 000	11.1%	4 000	44.4%	1 000	11.1%	-	-	6 000	66.7%	-	-	-
Interest	1 491	1 102	258	17.3%	269	18.0%	299	20.1%	311	28.9%	1 116	98.8%	284	97.3%	9.5%
Dividends															
Payments	**(40 598)**	**(44 359)**	**(9 430)**	**23.2%**	**(9 488)**	**23.2%**	**(11 269)**	**25.5%**	**(10 745)**	**24.2%**	**(40 931)**	**92.3%**	**(10 528)**	**359.6%**	**2.0%**
Suppliers and employees	(40 261)	(44 221)	(9 430)	23.4%	(9 238)	22.9%	(11 269)	25.5%	(10 735)	24.3%	(40 643)	92.0%	(10 528)	345.5%	1.9%

Finance charges	(501)	-	-	-	(127)	104.0%	(19)	-	(19)	-	(166)	-	-	(100.0%)
Transfers and grants	(189)	(142)	-	-	(73)	41.6%	-	-	-	-	(19)	53.1%	-	-
Net Cash from/(used) Operating Activities	**9 873**	**6 681**	**6 780**	**68.0%**	**5 551**	**53.7%**	**55**	**.9%**	**(6 149)**	**(101.1%)**	**6 238**	**102.8%**	**(3 626)**	**22.8%**	**5.4%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 328)	(10 328)	(3 950)	38.7%	(1 632)	16.6%	(3 291)	31.8%	(2 627)	25.5%	(11 564)	112.1%	(3 568)	95.5%	(25.9%)
Capital assets	(10 328)	(10 328)	(3 950)	38.7%	(1 632)	16.6%	(3 291)	31.8%	(2 627)	25.5%	(11 564)	112.1%	(3 568)	95.5%	(25.9%)
Net Cash from/(used) Investing Activities	**(10 328)**	**(10 328)**	**(3 950)**	**38.7%**	**(1 632)**	**16.6%**	**(3 291)**	**31.8%**	**(2 627)**	**25.5%**	**(11 564)**	**112.1%**	**(3 568)**	**95.5%**	**(25.9%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(736)	(753)	-	-	(303)	58.4%	-	-	(433)	57.5%	(716)	95.1%	(218)	40.4%	57.5%
Repayment of borrowing	(736)	(753)	-	-	(303)	58.4%	-	-	(433)	57.5%	(716)	95.1%	(218)	40.4%	57.5%
Net Cash from/(used) Financing Activities	**(736)**	**(753)**	**-**	**-**	**(303)**	**58.4%**	**-**	**-**	**(433)**	**57.5%**	**(716)**	**95.1%**	**(218)**	**40.4%**	**57.5%**
Net Increase/(Decrease) in cash held	**(1 082)**	**(4 997)**	**2 788**	**(257.4%)**	**3 615**	**(333.9%)**	**(3 224)**	**64.6%**	**(9 210)**	**184.7%**	**(6 042)**	**121.0%**	**(9 468)**	**(22.8%)**	**(1.9%)**
Cash/cash equivalents at the year begin:	23 064	25 044	18 941	75.6%	21 726	86.8%	25 340	101.2%	22 118	88.3%	18 941	75.6%	24 626	350.2%	(6.1%)
Cash/cash equivalents at the year end:	**23 981**	**20 053**	**21 728**	**90.7%**	**25 340**	**190.6%**	**22 118**	**119.3%**	**12 908**	**64.3%**	**12 899**	**64.3%**	**14 657**	**59.5%**	**(12.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Non-exchange Transactions - Prop	9	-	921	39.9%	760	34.6%	1 398	45.2%	3 076	67.9%	-	-	11 533	369.5%
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	
Receivables from Exchange Transactions - Waste Wat	1	2%	138	37.4%	89	24.1%	142	38.3%	370	10.6%	-	-	1 384	369.5%
Receivables from Exchange Transactions - Property R	16	31.6%	9	17.1%	9	17.1%	19	34.1%	53	1.6%	-	-	204	369.5%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**18**	**.5%**	**1 068**	**30.5%**	**864**	**24.7%**	**1 559**	**44.3%**	**3 501**	**100.0%**	**-**	**-**	**12 921**	**369.0%**
Debtors Age Analysis By Customer Group														
Organs of State	2	.5%	169	32.7%	127	24.6%	219	42.3%	516	14.8%	-	-	318	61.5%
Commercial	8	.2%	387	36.7%	238	23.0%	399	38.9%	1 032	29.4%	-	-	5 167	500.5%
Households	11	2.2%	512	36.3%	339	24.0%	939	66.5%	1 992	56.9%	-	-	6 783	1 999.8%
Other	-	-	121	31.1%	159	25.2%	102	45.6%	461	47.3%	-	-	2 653	166.3%
Total By Customer Group	**18**	**.5%**	**1 068**	**30.5%**	**864**	**24.7%**	**1 559**	**44.3%**	**3 501**	**100.0%**	**-**	**-**	**12 921**	**369.0%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	941	100.0%	-	-	-	-	-	-	941	12.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 579	100.0%	-	-	-	-	-	-	6 579	87.5%
Total	**7 520**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7 520**	**100.0%**

Contact Details

Municipal Manager	Ms NC Jones	033 702 1000
Financial Manager	Mr Tando Mbambo	033 702 1000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL- GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**294 835**	**294 835**	**124 230**	**42.1%**	**58 330**	**19.8%**	**53 683**	**18.2%**	**56 078**	**19.0%**	**292 321**	**99.1%**	**30 937**	**95.9%**	**44.8%**
Property rates	91 493	91 493	64 473	70.5%	7 058	7.7%	8 988	9.8%	11 829	12.9%	92 348	100.9%	8 921	99.8%	32.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	107 388	107 388	27 790	25.9%	26 477	24.7%	20 224	18.8%	29 287	27.3%	103 778	96.6%	20 948	92.1%	42.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 736	14 736	6 119	41.5%	3 883	26.4%	6 009	40.8%	7 928	53.8%	23 939	176.6%	3 493	166.4%	127.0%
Service charges - other	1 213	1 213	266	22.0%	272	22.4%	280	23.1%	344	28.4%	1 356	99.4%	247	89.8%	39.2%
Rental of facilities and equipment	506	506	180	17.1%	511	34.6%	227	25.2%	240	26.2%	1 158	123.2%	167	100.7%	47.4%
Interest earned - external investments	2 701	2 701	1 126	42.0%	1 166	43.9%	1 472	54.5%	1 418	52.5%	5 211	192.9%	754	85.3%	88.0%
Interest earned - outstanding debtors	3 422	3 422	917	26.8%	1 162	34.6%	1 420	41.6%	1 903	44.6%	5 840	147.2%	775	37.9%	90.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 197	1 197	266	22.1%	224	18.7%	87	7.2%	80	6.8%	657	54.9%	247	69.8%	668.8%
Licences and permits	3 492	3 492	960	27.6%	1 692	30.1%	954	15.9%	832	23.8%	3 451	97.4%	853	105.5%	3.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 928	53 928	20 910	38.8%	15 459	28.7%	12 301	24.7%	1 527	2.9%	51 078	94.7%	1 994	94.1%	(21.9%)
Other own revenue	4 348	4 348	1 335	30.8%	653	(21.4%)	1 155	23.4%	776	17.9%	2 921	91.9%	975	110.3%	(33.2%)
Gains on disposal of PPE	10 000	10 000	-	-	-	-	-	-	300	2.5%	300	2.5%	-	-	(100.0%)
Operating Expenditure	**332 794**	**332 794**	**69 972**	**21.7%**	**85 321**	**26.4%**	**84 565**	**20.8%**	**87 736**	**27.2%**	**307 532**	**95.3%**	**62 986**	**91.9%**	**39.3%**
Employee related costs	96 948	96 948	20 384	21.0%	20 346	21.0%	21 458	22.1%	24 416	25.2%	86 588	89.3%	23 430	100.8%	8.9%
Remuneration of councillors	6 106	6 106	1 233	20.2%	1 210	19.8%	1 467	24.0%	1 364	22.3%	5 360	86.2%	1 937	79.6%	34.5%
Debt impairment	13 000	13 000	21	3%	-	-	-	-	-	-	21	2%	125	27.8%	(100.0%)
Depreciation and asset impairment	42 000	42 000	8 436	20.1%	38 516	91.7%	15 484	36.9%	10 268	24.2%	72 638	172.9%	9 087	92.4%	6.7%
Finance charges	1 636	1 636	471	30.7%	691	(5.8%)	456	29.7%	464	29.5%	1 356	83.9%	(168)	53.2%	(383.0%)
Bulk purchases	86 413	86 413	28 738	33.3%	16 696	19.6%	15 456	17.9%	16 211	18.8%	76 646	88.8%	14 152	90.2%	15.3%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	6.3%	-
Contracted services	24 084	24 084	3 670	16.3%	7 458	32.3%	4 402	18.1%	8 502	29.8%	22 031	89.6%	8 646	82.9%	(1.4%)
Transfers and grants	14 372	14 372	182	1.3%	40	3%	24	2%	15 966	111.1%	16 212	112.8%	247	100.2%	6,364.7%
Other expenditure	37 727	37 727	6 966	18.5%	1 736	4.6%	9 668	13.0%	12 510	33.2%	26 844	71.4%	9 428	115.2%	48.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(37 959)**	**(37 959)**	**54 258**		**(26 991)**		**(10 822)**		**(31 658)**		**(15 211)**		**(24 049)**		
Transfers recognised - capital	19 867	19 867	6 801	34.2%	3 927	19.8%	3 319	26.9%	4 092	20.2%	20 140	101.4%	19 937	99.1%	(79.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(7 092)**	**(7 092)**	**61 059**		**(23 064)**		**(5 503)**		**(27 566)**		**4 927**		**(5 222)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(7 092)**	**(7 092)**	**61 059**		**(23 064)**		**(5 503)**		**(27 566)**		**4 927**		**(5 222)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(7 092)**	**(7 092)**	**61 059**		**(23 064)**		**(5 503)**		**(27 566)**		**4 927**		**(5 222)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(7 092)**	**(7 092)**	**61 059**		**(23 064)**		**(5 503)**		**(27 566)**		**4 927**		**(5 222)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**37 957**	**47 180**	**7 586**	**20.0%**	**7 754**	**20.4%**	**2 919**	**6.2%**	**6 107**	**12.9%**	**24 377**	**51.7%**	**17 199**	**89.2%**	**(64.5%)**
National Government	19 857	19 857	4 255	21.9%	3 445	17.3%	2 639	13.3%	1 684	8.5%	12 123	61.0%	7 937	71.4%	(77.8%)
Provincial Government	-	1 588	1 854	-	-	-	-	-	1 552	97.7%	2 760	173.3%	7 609	98.3%	(80.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19 857**	**21 455**	**6 010**	**30.2%**	**3 445**	**17.3%**	**2 639**	**12.3%**	**2 735**	**12.7%**	**14 826**	**69.1%**	**15 116**	**99.3%**	**(81.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 100	25 725	1 586	8.8%	4 309	23.8%	280	1.1%	3 745	10.7%	9 921	34.7%	2 014	79.4%	32.4%
Public contributions and donations	-	-	-	-	-	-	-	-	627	-	627	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**37 957**	**47 180**	**7 586**	**20.0%**	**7 754**	**20.4%**	**2 919**	**6.2%**	**6 107**	**12.9%**	**24 377**	**51.7%**	**17 199**	**89.2%**	**(64.5%)**
Governance and Administration	**8 100**	**11 488**	**-**	**-**	**164**	**1.4%**	**824**	**56.4%**	**164**	**1.4%**	**1 416**	**12.4%**	**7 611**	**118.1%**	**(97.9%)**
Executive & Council	7 000	2 088	-	-	462	6.6%	921	44.1%	144	6.9%	1 528	73.2%	7 609	126.4%	(98.1%)
Budget & Treasury Office	100	900	-	-	42	41.9%	-	-	20	2.2%	62	10.2%	324	-	(77.7%)
Corporate Services	1 000	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**3 100**	**3 100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0.1%**	**-**
Community & Social Services	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	8.0%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 757**	**31 442**	**6 623**	**30.4%**	**6 534**	**30.0%**	**1 993**	**6.4%**	**5 529**	**17.6%**	**20 684**	**65.8%**	**8 935**	**76.3%**	**(38.1%)**
Planning and Development	5 157	8 992	-	-	-	-	-	-	-	-	-	-	661	-	(100.0%)
Road Transport	16 600	22 450	6 623	39.9%	6 534	39.4%	1 998	8.9%	5 529	24.6%	20 684	92.2%	8 275	69.1%	(33.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 700**	**9 700**	**973**	**20.7%**	**716**	**15.2%**	**-**	**-**	**383**	**4.0%**	**2 073**	**21.4%**	**422**	**32.8%**	**(9.1%)**
Electricity	4 700	7 700	973	20.7%	716	15.2%	-	-	383	5.0%	2 073	26.9%	422	32.8%	(9.1%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**282 288**	**282 288**	**125 098**	**44.3%**	**71 236**	**25.2%**	**62 063**	**22.0%**	**41 265**	**14.6%**	**299 662**	**106.2%**	**58 094**	**99.2%**	**(29.0%)**
Property rates, penalties and collection charges	82 344	82 344	52 188	63.4%	10 425	12.7%	9 651	11.7%	9 042	11.0%	81 306	98.7%	9 595	86.8%	(5.8%)
Service charges	111 665	111 665	37 232	33.3%	37 910	34.0%	34 932	32.3%	24 378	21.8%	103 453	93.6%	24 424	89.3%	0.2%
Other revenue	9 424	9 424	9 356	92.3%	8 154	87.1%	7 566	74.2%	7 622	76.8%	32 340	332.6%	8 225	358.1%	(8.9%)
Government - operating	52 629	52 629	19 791	36.7%	16 202	30.1%	12 015	22.3%	-	-	48 063	89.1%	14 672	112.2%	(100.0%)
Government - capital	19 826	19 826	5 330	26.7%	7 727	38.7%	1 937	9.7%	-	-	14 994	75.6%	10 000	100.0%	(100.0%)
Interest	5 400	5 400	201	4.8%	217	7.0%	527	9.8%	291	5.4%	1 236	22.9%	224	31.9%	43.0%
Dividends							245				245				
Payments	**(252 459)**	**(252 459)**	**(62 811)**	**25.0%**	**(54 795)**	**21.7%**	**(49 658)**	**19.8%**	**(51 628)**	**20.2%**	**(218 413)**	**86.5%**	**(53 108)**	**105.8%**	**(2.8%)**
Suppliers and employees	(202 820)	(202 820)	(62 280)	30.9%	(49 040)	24.0%	(40 658)	17.4%	(53 938)	20.2%	(206 920)	82.1%	(53 108)	110.7%	(4.8%)

Finance charges	(1 036)	(1 036)	(616)	40.1%	(5 726)	372.9%	(5 660)	387.2%	(70)	4.6%	(12 358)	804.2%	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**29 811**	**29 811**	**62 097**	**208.3%**	**16 471**	**55.2%**	**12 455**	**41.8%**	**(9 783)**	**(32.8%)**	**81 249**	**272.5%**	**4 666**	**83.4%**	**(295.8%)**
Cash Flow from Investing Activities															
Receipts	**11 250**	**11 250**	-	-	-	-	-	-	-	-	-	-	**3 931**	-	**(100.0%)**
Proceeds on disposal of PPE	11 250	11 250	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	3 931	-	(100.0%)
Payments	**(37 967)**	**(37 967)**	**(7 596)**	**20.0%**	**(5 626)**	**13.2%**	**(8 674)**	**22.8%**	**(4 366)**	**11.5%**	**(25 666)**	**67.7%**	**(15 693)**	**99.0%**	**(77.9%)**
Capital assets	(37 967)	(37 967)	(7 596)	20.0%	(5 626)	13.2%	(8 674)	22.8%	(4 366)	11.5%	(25 666)	67.7%	(15 693)	99.0%	(77.9%)
Net Cash from/(used) Investing Activities	**(26 717)**	**(26 717)**	**(7 596)**	**28.4%**	**(5 626)**	**18.8%**	**(8 674)**	**32.5%**	**(4 366)**	**16.4%**	**(25 666)**	**96.1%**	**(15 693)**	**149.8%**	**(72.5%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(697)**	**(697)**	**(672)**	**74.9%**	**(445)**	**49.6%**	**(649)**	**72.3%**	**5 738**	**(639.2%)**	**3 970**	**(442.4%)**	-	-	**(100.0%)**
Repayment of borrowing	(697)	(697)	(672)	74.9%	(445)	49.6%	(649)	72.3%	5 738	(639.2%)	3 970	(442.4%)	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(697)**	**(697)**	**(672)**	**74.9%**	**(445)**	**49.6%**	**(649)**	**72.3%**	**5 738**	**(639.2%)**	**3 970**	**(442.4%)**	-	-	**(100.0%)**
Net Increase/(Decrease) in cash held	**2 197**	**2 197**	**53 819**	**2 450.1%**	**10 998**	**500.7%**	**3 132**	**142.6%**	**(8 417)**	**(383.2%)**	**59 534**	**2 710.3%**	**(10 985)**	**(10.5%)**	**(23.2%)**
Cash/cash equivalents at the year begin:	54 727	54 727	52 716	96.3%	156 535	184.7%	117 534	214.8%	105 984	220.5%	52 716	96.3%	54 628	39.8%	100.2%
Cash/cash equivalents at the year end:	**56 924**	**56 924**	**106 535**	**187.2%**	**117 534**	**206.5%**	**120 666**	**212.0%**	**112 258**	**197.2%**	**112 250**	**197.2%**	**(57)**	**(1%)**	**(612 793.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	5 338	36.5%	1 505	10.3%	680	4.6%	7 109	48.6%	14 632	25.3%	-	-	-	-
Receivables from Non-exchange Transactions - Rend	3 835	15.2%	1 527	7.6%	757	3.8%	14 040	73.1%	19 960	34.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 667	15.2%	1 338	11.7%	905	8.2%	7 313	64.7%	11 143	19.3%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	408	6.8%	416	6.1%	331	4.9%	5 668	82.2%	6 772	11.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	335	1.4%	288	0.8%	188	0.5%	4 868	89.2%	5 412	9.4%	-	-	-	-
Total By Income Source	**10 619**	**18.4%**	**5 074**	**8.8%**	**2 855**	**4.9%**	**39 287**	**67.9%**	**57 935**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	111	37.1%	69	19.8%	(19)	-5.8%	147	49.2%	300	0%	-	-	-	-
Commercial	5 739	36.0%	2 087	13.2%	884	4.7%	9 091	48.1%	18 750	32.3%	-	-	-	-
Households	4 768	17.0%	2 922	5.8%	1 971	4.2%	31 107	19.9%	29 660	51.2%	-	-	-	-
Other	(49)	1.1%	(4)	0.1%	19	0%	3 942	89.9%	4 382	15.6%	-	-	-	-
Total By Customer Group	**10 619**	**18.4%**	**5 074**	**8.8%**	**2 855**	**4.9%**	**39 287**	**67.9%**	**57 935**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	115	36.2%	324	73.8%	-	-	-	-	440	38.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	487	69.8%	213	30.5%	-	-	-	-	701	61.4%
Total	**603**	**52.8%**	**538**	**47.2%**	**-**	**-**	**-**	**-**	**1 140**	**100.0%**

Contact Details

Municipal Manager	Mr Nyamiso Moiye	039 797 6600
Financial Manager	Ms Thando Mvemu	039 797 6610

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**112 543**	**125 199**	**32 962**	**47.1%**	**35 311**	**31.4%**	**27 661**	**22.2%**	**8 988**	**7.1%**	**125 242**	**99.8%**	**8 162**	**63.4%**	**9.9%**
Property rates	12 966	12 966	13 286	102.4%	(234)	(1.8%)	(100)	(.8%)	110	.9%	13 062	100.8%	(127)	101.3%	(186.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 876	1 876	430	22.9%	399	20.7%	419	21.9%	447	23.8%	1 676	89.2%	236	68.4%	89.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	474	470	290	61.8%	210	44.4%	227	47.4%	227	48.4%	947	201.9%	206	160.7%	10.1%
Interest earned - external investments	3 000	4 000	1 027	34.2%	1 534	51.1%	1 779	39.2%	2 073	46.1%	6 414	142.2%	1 023	108.7%	35.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	200	472	236.9%	62	30.9%	731	365.6%	202	126.9%	1 508	754.0%	203	240.6%	2%
Licences and permits	3 033	3 033	880	29.1%	960	31.6%	870	24.9%	898	24.2%	3 070	101.4%	856	104.7%	7%
Agency services	700	700	203	29.0%	210	30.0%	191	27.2%	146	20.9%	750	107.1%	148	97.9%	(1.8%)
Transfers recognised - operational	90 100	90 100	36 188	40.1%	31 822	35.3%	23 381	26.0%	4 423	4.9%	95 735	106.2%	4 637	54.1%	(4.8%)
Other own revenue	191	11 620	201	137.9%	398	189.4%	63	4.4%	44	3.8%	1 016	13.7%	295	267.9%	(64.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	161	6.4%	(100.0%)
Operating Expenditure	**134 671**	**125 444**	**24 521**	**19.7%**	**25 912**	**20.8%**	**22 048**	**17.8%**	**43 474**	**34.7%**	**115 956**	**92.4%**	**25 758**	**59.8%**	**68.8%**
Employee related costs	65 155	64 639	11 048	20.9%	13 863	25.1%	11 967	22.1%	15 332	28.4%	52 209	96.6%	15 597	99.3%	45.1%
Remuneration of councillors	7 594	6 602	1 617	21.4%	1 677	22.3%	1 997	28.2%	1 867	27.3%	7 158	103.6%	1 946	99.9%	(3.7%)
Debt impairment	1 700	1 700	-	-	-	-	-	-	-	-	-	-	228	22.8%	(100.0%)
Depreciation and asset impairment	19 000	19 000	6 339	33.2%	2 914	15.2%	1 497	8.3%	16 740	93.0%	27 491	152.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	4 311	4 291	273	6.3%	544	12.6%	514	12.0%	1 586	37.2%	2 903	68.2%	602	160.1%	163.1%
Contracted services	8 073	8 684	1 222	22.1%	1 208	15.0%	1 191	17.8%	1 620	24.2%	5 249	78.0%	618	19.2%	98.8%
Transfers and grants	2 465	2 462	381	15.5%	288	11.7%	352	14.3%	274	11.1%	1 297	52.6%	434	-	(36.9%)
Other expenditure	25 423	21 342	3 446	12.4%	5 417	19.4%	4 588	19.8%	6 031	18.2%	19 627	82.7%	11 147	49.2%	(45.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Surplus/(Deficit)	**(12 128)**	**336**	**8 442**		**9 399**		**5 613**		**(34 487)**		**9 287**		**(17 596)**		
Transfers recognised - capital	73 624	89 624	13 753	18.7%	10 947	31.3%	16 839	18.8%	22 668	25.4%	64 207	78.1%	4 781	62.5%	374.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**61 496**	**89 960**	**42 195**		**20 346**		**22 757**		**(11 818)**		**73 493**		**(12 815)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**61 496**	**89 960**	**42 195**		**20 346**		**22 757**		**(11 818)**		**73 493**		**(12 815)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**61 496**	**89 960**	**42 195**		**20 346**		**22 757**		**(11 818)**		**73 493**		**(12 815)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**61 496**	**89 960**	**42 195**		**20 346**		**22 757**		**(11 818)**		**73 493**		**(12 815)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**86 189**	**102 526**	**14 625**	**16.8%**	**19 474**	**22.1%**	**19 661**	**19.2%**	**25 353**	**24.7%**	**79 113**	**77.2%**	**6 647**	**44.6%**	**281.4%**
National Government	54 536	69 622	12 588	23.1%	16 182	29.7%	6 135	8.9%	10 178	14.8%	45 084	65.7%	5 337	71.7%	90.7%
Provincial Government	5 907	-	356	6.0%	1 170	11.8%	11 533	-	10 197	-	23 256	-	1 760	40.0%	480.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 493**	**69 622**	**12 992**	**20.1%**	**17 352**	**26.9%**	**17 668**	**25.8%**	**20 368**	**29.7%**	**68 369**	**98.2%**	**7 127**	**58.1%**	**185.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 696	31 503	1 643	6.9%	2 070	8.7%	1 993	9.3%	4 987	23.2%	10 694	48.7%	4 758	12.8%	(1 140.3%)
Public contributions and donations	-	12 421	-	-	51	-	-	-	-	-	51	4%	-	-	-
Capital Expenditure Standard Classification	**86 189**	**102 526**	**14 625**	**16.8%**	**19 474**	**22.1%**	**19 661**	**19.2%**	**25 353**	**24.7%**	**79 113**	**77.2%**	**6 647**	**44.6%**	**281.4%**
Governance and Administration	**4 848**	**4 849**	**698**	**14.4%**	**988**	**20.4%**	**1 166**	**24.0%**	**99**	**2%**	**2 951**	**60.9%**	**67**	**49.9%**	**48.9%**
Executive & Council	1 033	800	-	-	12	1%	252	31.6%	-	-	265	33.1%	(38)	62.2%	(100.0%)
Budget & Treasury Office	1 605	1 100	58	3.6%	22	1.4%	14	1.2%	22	2.0%	116	10.5%	(8)	6.3%	(833.0%)
Corporate Services	2 903	2 949	51	1.8%	162	5.6%	50	3.1%	-	-	213	10.6%	89	33.4%	(100.0%)
Community and Public Safety	**17 921**	**11 555**	**636**	**3.5%**	**2 147**	**12.1%**	**4 860**	**32.4%**	**5 962**	**39.5%**	**13 606**	**91.6%**	**825**	**41.1%**	**189.5%**
Community & Social Services	17 923	15 099	636	3.5%	2 247	12.1%	4 860	32.4%	5 962	39.5%	13 606	91.6%	870	49.0%	585.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	67.3%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	116	41.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**64 226**	**82 552**	**13 880**	**21.6%**	**16 925**	**26.4%**	**14 410**	**17.4%**	**19 369**	**23.5%**	**64 584**	**78.2%**	**5 953**	**46.2%**	**225.4%**
Planning and Development	-	-	10 332	-	16 001	-	14 410	-	19 368	-	60 110	-	14	2%	138 985.7%
Road Transport	64 226	82 552	548	9%	924	1.4%	-	-	-	-	1 472	1.8%	5 939	57.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(347)**	**26.0%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	(347)	(18.2%)	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**174 011**	**174 011**	**71 175**	**40.9%**	**93 705**	**53.9%**	**74 518**	**42.8%**	**5 900**	**3.4%**	**245 298**	**141.0%**	**38 387**	**905.2%**	**(84.6%)**
Property rates, penalties and collection charges	10 514	10 514	1 394	13.3%	3 195	30.4%	2 617	24.9%	1 282	12.2%	8 489	80.7%	780	44.6%	64.4%
Service charges	1 681	1 681	337	20.0%	360	20.2%	786	47.7%	181	7.9%	1 663	160.6%	384	91.3%	(52.9%)
Other revenue	4 446	4 446	21 178	480.4%	50 663	1 521.4%	26 133	701.8%	2 446	53.3%	116 466	2 544.6%	36 044	2 307.3%	(93.2%)
Government - operating	90 100	90 100	39 796	43.1%	29 406	31.0%	21 302	23.6%	271	-	88 466	98.2%	0		(4 864.6%)
Government - capital	63 269	63 269	8 470	13.4%	-		22 567	23.9%	-	-	31 037	49.1%			
Interest	3 000	3 000	1 000	33.3%	854	28.5%	1 154	38.5%	2 072	69.1%	5 082	161.7%	839	68.3%	146.8%
Dividends															
Payments	**(104 871)**	**(104 871)**	**(79 382)**	**75.6%**	**(74 524)**	**71.4%**	**(52 575)**	**50.1%**	**(51 472)**	**49.0%**	**(358 353)**	**341.7%**	**(71 755)**	**224.7%**	**(28.3%)**
Suppliers and employees	(102 358)	(102 358)	(79 187)	77.3%	(74 730)	73.0%	(52 219)	51.0%	(51 556)	49.8%	(257 312)	250.9%	(68 664)	205.3%	(25.0%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 483)	(3 468)	(1 984)	7.0%	(1 984)	7.0%	(327)	14.5%	(498)	16.0%	(1 141)	46.2%	(1 231)	207.7%	(67.0%)
Net Cash from/(used) Operating Activities	**69 048**	**69 048**	**(8 207)**	**(11.9%)**	**10 781**	**27.2%**	**21 942**	**31.8%**	**(45 571)**	**(66.0%)**	**(13 656)**	**(19.9%)**	**(33 659)**	**(18.4%)**	**34.4%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	(1 343)	-	(1 343)	-	373	-	(460.6%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	(1 343)	-	(1 343)	-	373	-	(460.6%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(69 193)**	**(69 193)**	-	-	-	-	-	-	-	-	-	-	**(249)**	**13.0%**	**(100.0%)**
Capital assets	(69 193)	(69 193)	-	-	-	-	-	-	-	-	-	-	(249)	13.0%	(100.0%)
Net Cash from/(used) Investing Activities	**(69 193)**	**(69 193)**	-	-	-	-	-	-	(1 343)	1.5%	(1 343)	1.5%	**123**	**12.3%**	**(1 173.6%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(70 145)**	**(70 145)**	**(8 207)**	**42.9%**	**10 781**	**(56.1%)**	**21 942**	**(114.6%)**	**(46 914)**	**245.0%**	**(14 998)**	**75.2%**	**(33 284)**	**(5.3%)**	**41.0%**
Cash/cash equivalents at the year begin:	62 721	62 721	-	-	18 207	(100.0%)	18 029	19.6%	32 917	51.5%	-	-	40 568	-	(100.0%)
Cash/cash equivalents at the year end:	44 884	44 884	(8 207)	(18.6%)	18 975	23.7%	32 917	73.9%	(14 998)	(32.3%)	(14 998)	(32.3%)	6 853	(5.3%)	(311.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	9	-	469	2.3%	432	2.1%	19 668	96.7%	20 740	84.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	265	7.3%	87	2.5%	81	2.2%	3 122	88.0%	3 560	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	94	100.0%	94	4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	784	100.0%	784	3.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 280)	218.8%	24	(4.0%)	29	(4.8%)	831	(141.8%)	(718)	(2.9%)	-	-	-	-
Total By Income Source	**(1 314)**	**(5.4%)**	**579**	**2.4%**	**541**	**2.2%**	**24 658**	**100.0%**	**24 474**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(598)	(5.4%)	60	.9%	60	.9%	6 911	103.6%	6 672	27.3%	-	-	-	-
Commercial	(668)	(6.0%)	330	3.0%	282	2.5%	9 884	102.7%	9 620	39.3%	-	-	-	-
Households	(108)	(2.2%)	217	2.2%	199	2.0%	7 863	101.7%	8 172	33.4%	-	-	-	-
Other	-	-	-	.4%	-	.4%	-	33.7%	-	-	-	-	-	-
Total By Customer Group	**(1 314)**	**(5.4%)**	**579**	**2.4%**	**541**	**2.2%**	**24 658**	**100.0%**	**24 474**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	837	86.1%	112	11.3%	12	1.3%	14	1.4%	990	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**837**	**86.1%**	**112**	**11.3%**	**12**	**1.3%**	**14**	**1.4%**	**990**	**100.0%**

Contact Details

Municipal Manager	Mr Gamaliulu Sinoko	039 834 7700
Financial Manager	Ms Ukuthi P Mahlawula	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**195 931**	**199 520**	**75 577**	**38.6%**	**58 118**	**29.7%**	**44 049**	**22.1%**	**6 136**	**3.1%**	**183 880**	**92.2%**	**3 457**	**104.3%**	**77.5%**
Property rates	7 502	10 386	6 591	87.9%	1 250	16.6%	1 248	12.0%	1 295	12.5%	10 384	100.0%	1 153	113.9%	12.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	786	830	209	26.6%	207	26.3%	207	25.0%	207	24.9%	830	100.0%	196	89.7%	6.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 147	1 041	201	17.5%	232	22.0%	191	18.8%	252	18.7%	837	77.4%	218	80.2%	(7.8%)
Interest earned - external investments	3 887	4 532	1 088	28.0%	1 027	26.4%	1 341	29.6%	1 532	33.8%	4 988	110.1%	928	122.7%	64.9%
Interest earned - outstanding debtors	350	160	22	6.4%	30	11.6%	12	14.6%	30	36.4%	153	182.7%	41	53.7%	(10.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 000	900	170	17.0%	255	25.5%	123	13.6%	102	11.4%	600	66.7%	174	68.4%	(41.1%)
Licences and permits	375	430	94	25.2%	108	28.9%	102	24.0%	89	21.2%	393	92.0%	93	150.7%	(4.3%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	174 247	179 247	66 465	37.3%	54 337	30.5%	40 321	22.6%	788	4%	161 910	90.8%	-	102.4%	(100.0%)
Other own revenue	2 327	3 030	736	31.3%	791	33.0%	511	16.8%	1 893	62.2%	3 932	129.8%	653	151.4%	189.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**205 360**	**209 281**	**60 519**	**29.5%**	**60 193**	**29.3%**	**45 816**	**21.9%**	**50 588**	**24.2%**	**217 116**	**103.7%**	**41 750**	**98.3%**	**21.2%**
Employee related costs	68 511	64 492	12 486	18.2%	12 928	18.9%	14 466	22.4%	14 248	22.1%	54 193	84.0%	12 112	99.3%	18.1%
Remuneration of councillors	14 968	14 798	3 608	24.1%	3 612	24.1%	4 016	27.1%	3 827	24.5%	14 963	100.4%	4 088	91.8%	(11.3%)
Debt impairment	63	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	36 965	39 607	10 396	28.1%	10 174	27.5%	9 617	23.9%	10 457	26.2%	40 643	101.6%	10 216	263.4%	2.4%
Finance charges	900	792	233	25.9%	-	-	471	61.5%	-	-	704	92.0%	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 852	6 637	1 837	26.8%	1 498	21.9%	1 721	25.9%	1 719	25.9%	6 774	102.1%	2 024	110.3%	(23.0%)
Transfers and grants	23 905	24 762	1 740	7.3%	14 736	61.6%	4 030	16.3%	3 677	14.7%	24 984	100.9%	692	108.8%	224.6%
Other expenditure	71 102	63 440	30 218	42.1%	17 235	24.1%	11 552	17.5%	16 661	26.1%	75 163	118.4%	12 698	61.8%	37.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 430)**	**(9 761)**	**15 058**		**(2 075)**		**(1 767)**		**(44 452)**		**(33 236)**		**(38 293)**		
Transfers recognised - capital	43 299	42 259	18 464	42.6%	14 470	33.4%	12 678	29.9%	8 550	15.6%	52 168	123.5%	-	97.6%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 869**	**32 538**	**33 521**		**12 395**		**10 852**		**(37 898)**		**18 912**		**(38 293)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**33 869**	**32 538**	**33 521**		**12 395**		**10 852**		**(37 898)**		**18 912**		**(38 293)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 869**	**32 538**	**33 521**		**12 395**		**10 852**		**(37 898)**		**18 912**		**(38 293)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 869**	**32 538**	**33 521**		**12 395**		**10 852**		**(37 898)**		**18 912**		**(38 293)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**56 149**	**82 969**	**27 845**	**47.9%**	**16 703**	**28.7%**	**15 746**	**19.0%**	**10 597**	**12.8%**	**70 891**	**85.4%**	**30 035**	**79.7%**	**(64.8%)**
National Government	40 299	40 299	15 523	38.5%	14 470	35.9%	11 390	28.3%	8 555	16.4%	47 978	119.1%	16 900	83.8%	(61.0%)
Provincial Government	-	2 660	2 941	-	-	-	-	-	-	-	2 941	147.9%	2 822	87.4%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 299**	**42 299**	**18 464**	**45.8%**	**14 470**	**35.9%**	**11 390**	**26.9%**	**8 555**	**15.6%**	**50 919**	**120.4%**	**19 902**	**84.0%**	**(65.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	5 000	100.0%	(100.0%)
Internally generated funds	17 850	40 670	9 381	52.6%	2 233	12.5%	4 356	10.7%	3 992	9.8%	19 962	49.1%	5 133	73.4%	(27.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**56 149**	**82 969**	**27 845**	**47.0%**	**16 703**	**28.7%**	**15 746**	**19.0%**	**10 597**	**12.8%**	**70 891**	**85.4%**	**30 035**	**79.7%**	**(64.8%)**
Governance and Administration	**3 149**	**4 164**	**1 187**	**150.6%**	**779**	**10.4%**	**464**	**9.4%**	**679**	**9.1%**	**3 884**	**79.7%**	**949**	**9%**	**(47.4%)**
Executive & Council	100	100	44	44.1%	7	6.7%	24	23.6%	48	48.4%	123	122.8%	43	122.2%	10.5%
Budget & Treasury Office	500	520	335	66.9%	85	17.0%	112	21.4%	72	2.0%	521	101.1%	71	171.7%	(81.3%)
Corporate Services	1 600	4 479	3 022	188.2%	140	8.7%	55	1.2%	114	2.4%	3 330	71.3%	99	34.3%	14.5%
Community and Public Safety	**5 150**	**4 950**	**3 776**	**73.3%**	**1 677**	**32.6%**	**54**	**1%**	**56**	**0%**	**4 563**	**92.1%**	**191**	**31.1%**	**(70.9%)**
Community & Social Services	5 150	4 500	3 776	73.3%	1 677	32.6%	24	1%	28	0%	4 515	99.1%	191	23.0%	(70.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**50 749**	**73 115**	**21 687**	**42.7%**	**14 798**	**29.1%**	**15 531**	**21.2%**	**10 372**	**14.2%**	**62 388**	**85.3%**	**29 631**	**81.0%**	**(65.0%)**
Planning and Development	550	550	452	72.1%	90	17.6%	-	-	12	2.4%	554	100.8%	-	6.1%	(100.0%)
Road Transport	50 199	72 565	21 235	42.9%	14 708	29.3%	15 531	21.4%	10 360	14.3%	61 871	85.3%	29 631	81.3%	(65.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**234 781**	**240 149**	**106 565**	**45.4%**	**70 560**	**30.1%**	**62 127**	**25.9%**	**4 645**	**1.9%**	**243 896**	**101.6%**	**3 102**	**100.8%**	**49.7%**
Property rates, penalties and collection charges	6 813	8 927	1 798	26.4%	2 035	30.2%	1 300	14.6%	537	6.0%	5 690	63.7%	752	85.3%	(32.2%)
Service charges	676	714	242	35.8%	212	31.3%	266	39.5%	260	36.3%	980	139.1%	291	191.7%	39.8%
Other revenue	14 628	5 410	1 210	26.8%	1 067	23.7%	917	16.9%	2 239	42.0%	5 433	164.0%	1 138	122.4%	100.5%
Government - operating	178 247	178 247	87 232	48.9%	52 668	29.5%	38 347	21.5%	-	-	178 246	99.1%	-	102.4%	
Government - capital	33 417	46 851	15 973	47.8%	14 547	43.5%	21 293	45.4%	-	-	51 813	110.6%	-	100.0%	
Interest	2 001	4 232	1 110	55.5%	1 032	27.2%	1 104	26.0%	1 548	34.6%	4 793	113.4%	668	117.4%	61.8%
Dividends															
Payments	**(159 772)**	**(163 683)**	**(48 880)**	**30.6%**	**(43 495)**	**27.2%**	**(35 591)**	**21.8%**	**(39 277)**	**24.0%**	**(167 231)**	**102.2%**	**(31 635)**	**86.8%**	**24.1%**
Suppliers and employees	(127 835)	(141 417)	44 984	32.8%	(32 634)	23.7%	(31 279)	22.1%	(36 204)	25.6%	(145 043)	102.6%	(31 426)	99.7%	15.4%

Finance charges	(669)	(763)	(232)	35.9%			(471)	41.5%	(3,017)	-	14.1%	(704)	92.0%				
Transfers and grants	(51 600)	(51 600)	(3 600)	17.3%	(10 800)	0.0%	(3 600)	17.3%	(3,017)	-	14.1%	(51 600)	99.8%	(229)	99.3%	1 217.1%	
Net Cash from/(used) Operating Activities	**75 018**	**70 544**	**57 694**	**76.9%**	**27 665**	**36.5%**	**20 535**	**34.7%**	**(34 628)**	**(45.2%)**		**76 659**	**100.1%**	**(26 553)**	**116.7%**	**21.3%**	
Cash Flow from Investing Activities																	
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	**(58 748)**	**(84 618)**	**(27 845)**	**47.4%**	**(17 905)**	**30.6%**	**(13 748)**	**10.8%**	**(10 587)**	**12.5%**		**(72 136)**	**85.2%**	**(30 033)**	**79.7%**	**(64.8%)**	
Capital assets	(58 748)	(84 618)	(27 845)	47.4%	(17 905)	30.6%	(13 748)	10.8%	(10 587)	12.5%		(72 136)	85.2%	(30 033)	79.7%	(64.8%)	
Net Cash from/(used) Investing Activities	**(58 748)**	**(84 618)**	**(27 845)**	**47.4%**	**(17 905)**	**30.6%**	**(13 748)**	**10.8%**	**(10 587)**	**12.5%**		**(72 136)**	**85.2%**	**(30 033)**	**79.7%**	**(64.8%)**	
Cash Flow from Financing Activities																	
Receipts	-	**10 000**	**10 000**	-	-	-	-	-	-	-	-	**10 000**	**100.0%**	**10 000**	**100.0%**	**(100.0%)**	
Short term loans	-	10 000	-	-	-	-	-	-	-	-	-	-	-	10 000	-	(100.0%)	
Borrowing long term/refinancing	-	-	10 000	-	-	-	-	-	-	-	-	10 000	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	**(10 000)**	**(10 000)**	**(10 000)**	**100.0%**	-	-	**(10 000)**	**100.0%**	-	-	-	**(10 000)**	**100.0%**	-	-	-	
Repayment of borrowing	(10 000)	(10 000)	(10 000)	100.0%	-	-	(10 000)	100.0%	-	-	-	(10 000)	100.0%	-	-	-	
Net Cash from/(used) Financing Activities	**(10 000)**	-	-	-	-	-	**(10 000)**	-	-	-	-	**(10 000)**	-	**10 000**	**100.0%**	**(100.0%)**	
Net Increase/(Decrease) in cash held	**6 269**	**(9 074)**	**29 839**	**476.0%**	**9 760**	**155.7%**	**796**	**(9.9%)**	**(45 213)**	**560.0%**		**(5 477)**	**67.8%**	**(46 586)**	**2 101.5%**	**(6.9%)**	
Cash/cash equivalents at the year begin:	52 768	94 592	94 592	179.4%	124 123	235.6%	132 223	141.2%	134 019	142.1%		94 592	100.0%	140 628	99.8%	(6.9%)	
Cash/cash equivalents at the year end:	**59 037**	**85 518**	**124 123**	**208.8%**	**133 223**	**221.6%**	**134 019**	**133.5%**	**88 806**	**103.9%**		**88 806**	**103.6%**	**94 033**	**174.8%**	**(5.8%)**	

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-		-		-		-		-		-	-	-	-
Trade and Other Receivables from Exchange Transac	-		-		-		-		-		-	-	-	-
Receivables from Non-exchange Transactions - Prop	177	4.5%	184	4.6%	62	1.6%	3 658	89.4%	3 972	58.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-		-		-		-		-		-	-	-	-
Receivables from Exchange Transactions - Waste Wat	71	5.0%	54	3.8%	90	6.3%	1 203	87.7%	1 428	20.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	54	16.5%	17	5.4%	9	2.6%	179	70.0%	255	3.7%	-	-	-	-
Interest on Arrear Debtor Accounts	19	2.2%	18	2.1%	16	2.0%	827	93.6%	880	9.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-		-		-		-		-		-	-	-	-
Other	76	12.1%	40	6.4%	5	0%	490	79.2%	580	8.5%	(106)	(26.8%)	-	-
Total By Income Source	**395**	**5.8%**	**313**	**4.6%**	**144**	**2.1%**	**5 972**	**87.5%**	**6 822**	**100.0%**	**(106)**	**(2.3%)**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2	1%	2	1%	1		1 702	99.8%	1 709	25.8%	499	(2.3%)	-	-
Commercial	202	12.7%	122	6.7%	33	1.7%	1 554	78.9%	1 962	29.1%	496	(4.9%)	-	-
Households	154	2.7%	157	6.2%	97	3.8%	2 160	85.3%	2 532	37.7%	(118)	1.7%	-	-
Other	35	3.7%	32	4.5%	13	2.6%	456	89.8%	540	8.0%	-	-	-	-
Total By Customer Group	**393**	**5.8%**	**313**	**4.6%**	**144**	**2.1%**	**5 972**	**87.5%**	**6 822**	**100.0%**	**(106)**	**(2.3%)**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Dass		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-		-	-	-	-	-	-	-	-
Bulk Water	-		-	-	-	-	-	-	-	-
PAYE deductions	1 066	100.0%	-	-	-	-	-	-	1 066	4.7%
VAT (output less input)	-		-	-	-	-	-	-	-	-
Pensions / Retirement	416	100.0%	-	-	-	-	-	-	416	1.8%
Loan repayments	-		-	-	-	-	-	-	-	-
Trade Creditors	21 094	100.0%	-	-	-	-	-	-	21 094	93.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**22 576**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**22 576**	**100.0%**

Contact Details

Municipal Manager	Mr ZS Gakuzana	039 259 5339
Financial Manager	Mrs T. Ngamla	039 259 5312

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**369 996**	**377 101**	**117 532**	**31.8%**	**93 721**	**25.1%**	**74 489**	**19.7%**	**10 158**	**2.7%**	**294 899**	**78.2%**	**15 168**	**91.0%**	**(32.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	38 406	38 406	12 216	31.8%	8 254	21.5%	7 704	20.1%	5 912	15.4%	33 168	86.4%	13 155	111.7%	(55.0%)
Service charges - sanitation revenue	16 461	16 461	1 282	7.8%	3 538	21.5%	3 302	20.1%	2 149	13.0%	10 270	62.4%	-	84.4%	(100.0%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 032	1 032	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	4 435	3 470	1 162	26.2%	828	18.7%	584	16.9%	421	11.5%	2 996	81.6%	572	99.3%	(26.4%)
Interest earned - outstanding debtors	6 390	8 000	2 004	31.4%	2 119	33.2%	2 254	28.2%	2 287	28.7%	8 413	105.2%	2 510	124.1%	14.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	302 323	308 602	100 434	33.2%	77 710	25.7%	60 208	19.5%	-	-	238 452	77.3%	-	66.8%	-
Other own revenue	909	1 130	429	46.7%	272	27.8%	378	33.8%	290	25.2%	1 368	122.4%	398	14.8%	(24.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**397 591**	**439 649**	**78 143**	**19.7%**	**126 425**	**31.8%**	**106 469**	**24.2%**	**99 752**	**22.7%**	**410 737**	**93.4%**	**129 616**	**91.3%**	**(23.0%)**
Employee related costs	122 390	134 241	27 908	22.8%	29 607	23.7%	30 641	24.6%	29 660	24.6%	117 456	84.4%	25 869	99.5%	15.7%
Remuneration of councillors	7 301	7 301	1 417	19.4%	1 456	19.6%	1 647	22.5%	1 516	20.7%	6 036	82.6%	1 501	85.4%	(8.1%)
Debt impairment	24 660	24 660	-	-	12 346	50.0%	-	-	-	-	12 346	50.0%	12 210	66.3%	(100.0%)
Depreciation and asset impairment	30 300	30 600	-	-	15 000	49.5%	28 019	96.5%	6 540	21.4%	51 560	168.5%	26 340	103.3%	(81.9%)
Finance charges	2 278	1 164	26	1.3%	1 102	50.7%	-	-	1 073	92.1%	2 202	189.9%	1 004	80.6%	(100.0%)
Bulk purchases	8 706	9 802	2 196	25.1%	2 796	32.1%	1 912	19.4%	2 450	24.9%	9 348	94.8%	2 228	111.8%	9.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	33 015	53 330	11 843	37.9%	13 783	43.1%	7 638	14.2%	7 671	14.9%	41 233	77.3%	8 088	102.1%	(17.0%)
Transfers and grants	-	-	8 144	-	3 902	-	4 002	-	-	-	16 096	-	5 035	104.6%	(100.0%)
Other expenditure	169 879	189 274	26 607	15.7%	46 939	27.6%	31 052	16.5%	50 339	26.7%	154 947	82.2%	31 126	80.7%	61.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(27 592)**	**(62 549)**	**39 389**		**(33 714)**		**(31 980)**		**(89 594)**		**(115 843)**		**(114 568)**		
Transfers recognised - capital	298 290	244 250	-	-	108 157	36.3%	137 845	56.4%	17 999	7.3%	263 999	107.9%	-	44.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**270 707**	**181 832**	**39 389**		**74 443**		**105 914**		**(71 595)**		**147 851**		**(114 568)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**270 707**	**181 832**	**39 389**		**74 443**		**105 914**		**(71 595)**		**147 851**		**(114 568)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**270 707**	**181 832**	**39 389**		**74 443**		**105 914**		**(71 595)**		**147 851**		**(114 568)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**270 707**	**181 832**	**39 389**		**74 443**		**105 914**		**(71 595)**		**147 851**		**(114 568)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**306 630**	**270 348**	**30 155**	**9.8%**	**80 778**	**26.3%**	**44 598**	**16.5%**	**44 881**	**16.1%**	**200 412**	**72.8%**	**19 838**	**73.1%**	**126.2%**
National Government	270 790	244 250	29 186	10.8%	78 971	29.2%	44 513	18.2%	44 758	18.3%	197 468	80.8%	18 838	74.3%	137.8%
Provincial Government	27 500	27 500	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**298 290**	**271 750**	**29 186**	**9.8%**	**78 971**	**26.5%**	**44 513**	**16.4%**	**44 758**	**16.5%**	**197 468**	**72.7%**	**18 838**	**74.3%**	**137.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 340	6 598	969	11.6%	1 807	21.6%	84	1.3%	123	1.2%	2 944	44.6%	-	9.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**306 630**	**270 348**	**30 155**	**9.8%**	**80 778**	**26.3%**	**44 598**	**16.5%**	**44 881**	**16.1%**	**200 412**	**72.8%**	**19 838**	**73.1%**	**126.2%**
Governance and Administration	**5 600**	**4 645**	**764**	**13.1%**	**106**	**1.9%**	**(164)**	**(17.9%)**	**85**	**9.1%**	**347**	**11.5%**	**874**	**110.1%**	**(87.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 600	1 643	264	10.1%	106	7.0%	(250)	(17.9%)	83	5.1%	247	15.0%	671	110.1%	(87.6%)
Community & Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**24 000**	**27 900**	**400**	**1.6%**	**-**	**-**	**-**	**-**	**-**	**-**	**400**	**1.4%**	**154**	**25.4%**	**(100.0%)**
Planning and Development	24 000	27 900	400	1.6%	-	-	-	-	-	-	400	1.4%	154	25.4%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**276 258**	**240 803**	**29 492**	**10.6%**	**80 583**	**29.9%**	**44 883**	**18.6%**	**44 758**	**18.6%**	**199 766**	**80.3%**	**18 813**	**73.0%**	**148.7%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	3 000	3 600	755	25.2%	3 045	92.7%	279	10.5%	-	-	4 079	120.1%	1 998	66.4%	(100.0%)
Waste Water Management	273 158	240 200	28 736	10.4%	77 538	28.6%	44 604	18.2%	44 758	18.2%	195 636	79.7%	16 814	73.1%	176.7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**639 084**	**593 299**	**241 254**	**37.8%**	**156 538**	**24.5%**	**148 109**	**25.0%**	**19 092**	**3.2%**	**564 993**	**95.2%**	**13 539**	**98.4%**	**41.0%**
Property rates, penalties and collection charges	-	-	-		-		-		-		-		-		
Service charges	39 766	39 766	11 779	29.6%	7 166	18.0%	9 016	24.7%	7 176	22.3%	34 653	113.6%	10 094	169.7%	(28.9%)
Other revenue	7 602	7 602	420	4 316.3%	288	2 940.8%	210	2528%	339	19.1%	7 602	92.8%	218	177.1%	3%
Government - operating	352 323	358 323	122 189	35.8%	82 900	27.4%	92 330	19.9%	2 577	8%	247 995	69.2%	291	99.8%	13 666.7%
Government - capital	200 000	150 000	101 000	50.5%	63 000	31.5%	43 000	34.2%	8 000	5.3%	215 000	143.3%	2 941	100.0%	2 619.8%
Interest	31 394	36 594	5 868	41.1%	3 047	39.2%	3 728	34.2%	3 736	23.2%	16 482	141.0%	2 446	102.4%	11.9%
Dividends	-	-	-		-		-		-		-		-		
Payments	**(342 588)**	**(320 648)**	**(144 113)**	**42.1%**	**(116 647)**	**34.1%**	**(92 481)**	**28.8%**	**(28 734)**	**8.7%**	**(382 174)**	**115.8%**	**(80 434)**	**132.5%**	**(64.3%)**
Suppliers and employees	(340 588)	(327 633)	(133 509)	39.9%	(111 739)	33.8%	(88 481)	27.0%	(27 651)	8.4%	(362 609)	111.0%	(60 628)	135.8%	(68.0%)

Finance charges	(2 200)	(1 114)	(26)	1.3%	(1 100)	51.7%	-	-	(1 073)	96.2%	(2 200)	200.6%	(1 074)	82.8%	(1 074)
Transfers and grants	-	(1 924)	(5 146)	-	(3 922)	-	(4 000)	210.1%	-	-	(10 068)	845.4%	(4 000)	104.8%	(10 070)
Net Cash from/(used) Operating Activities	**296 494**	**262 659**	**97 141**	**32.8%**	**39 692**	**13.4%**	**33 620**	**21.2%**	**(9 643)**	**(3.7%)**	**182 811**	**69.6%**	**(76 695)**	**66.4%**	**(87.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(248 618)	(276 912)	(30 155)	12.1%	(79 963)	32.2%	(44 598)	16.1%	(44 685)	16.2%	(199 598)	72.1%	(19 838)	69.1%	138.2%
Capital assets	(248 618)	(276 912)	(30 155)	12.1%	(79 963)	32.2%	(44 598)	16.1%	(44 685)	16.2%	(199 598)	72.1%	(19 838)	69.1%	138.2%
Net Cash from/(used) Investing Activities	**(248 618)**	**(276 912)**	**(30 155)**	**12.1%**	**(79 963)**	**32.2%**	**(44 598)**	**16.1%**	**(44 685)**	**16.2%**	**(199 598)**	**72.1%**	**(19 838)**	**69.1%**	**138.2%**
Cash Flow from Financing Activities															
Receipts	**151**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	151	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 970)**	**(2 645)**	**(569)**	**14.9%**	**-**	**-**	**(1 357)**	**46.0%**	**(1 399)**	**48.9%**	**(5 566)**	**114.8%**	**(1 870)**	**100.0%**	**(25.7%)**
Repayment of borrowing	(2 000)	(2 645)	(569)	14.9%	-	-	(1 357)	46.0%	(1 399)	48.9%	(5 566)	114.8%	(1 870)	100.0%	(25.7%)
Net Cash from/(used) Financing Activities	**(1 694)**	**(2 645)**	**(569)**	**15.4%**	**-**	**-**	**(1 357)**	**46.0%**	**(1 399)**	**48.9%**	**(5 566)**	**114.8%**	**(1 870)**	**100.0%**	**(25.7%)**
Net Increase/(Decrease) in cash held	**44 200**	**(17 098)**	**66 417**	**150.3%**	**(40 272)**	**(91.1%)**	**9 714**	**(56.8%)**	**(55 912)**	**327.0%**	**(20 952)**	**117.2%**	**(97 603)**	**(52.6%)**	**(42.7%)**
Cash/cash equivalents at the year begin:	36 329	39 116	25 971	71.5%	92 388	254.1%	32 617	144.0%	61 731	170.9%	25 971	71.5%	123 474	100.0%	375.7%
Cash/cash equivalents at the year end:	**80 529**	**19 017**	**92 388**	**114.8%**	**52 017**	**64.6%**	**41 731**	**324.6%**	**5 819**	**39.6%**	**5 019**	**39.6%**	**25 871**	**71.2%**	**(77.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 468	2.7%	1 923	2.1%	1 632	1.8%	86 120	93.4%	92 222	64.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	806	2.7%	770	2.1%	638	1.8%	33 644	93.4%	36 027	25.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	416	2.7%	338	2.1%	272	1.8%	14 398	93.4%	15 416	10.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**3 691**	**2.7%**	**3 071**	**2.1%**	**2 543**	**1.8%**	**134 160**	**93.4%**	**143 665**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 162	9.5%	556	4.6%	336	2.8%	10 160	83.2%	12 214	8.5%	-	-	-	-
Commercial	493	4.4%	282	2.5%	157	1.4%	10 214	91.8%	11 146	7.8%	-	-	-	-
Households	2 037	1.8%	2 233	1.9%	2 049	1.7%	113 786	94.6%	120 305	83.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 691**	**2.7%**	**3 071**	**2.1%**	**2 543**	**1.8%**	**134 160**	**93.4%**	**143 665**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	395	100.0%	-	-	-	-	-	-	395	1.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 604	41.4%	713	2.8%	322	1.3%	14 058	54.9%	25 747	98.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**10 956**	**42.1%**	**713**	**2.7%**	**322**	**1.2%**	**14 058**	**54.0%**	**26 041**	**100.0%**

Contact Details

Municipal Manager	Mr Dlamini	039 834 8739
Financial Manager	Mnethuxolisa Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER GIYANI (LM331)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**285 122**	**288 754**	**113 372**	**39.8%**	**93 603**	**32.8%**	**73 606**	**24.7%**	**19 224**	**6.4%**	**299 505**	**100.3%**	**12 944**	**95.4%**	**48.5%**
Property rates	30 000	31 000	7 716	22.9%	7 749	23.1%	7 783	25.0%	7 755	25.0%	30 974	99.9%	7 176	68.8%	8.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 900	4 100	1 027	26.3%	1 067	27.4%	1 071	26.1%	1 070	26.1%	4 236	103.3%	1 011	107.4%	5.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	695	772	182	26.2%	190	27.4%	194	25.1%	160	21.0%	747	96.7%	212	104.4%	(21.0%)
Interest earned - external investments	6 600	11 000	2 133	32.3%	2 771	42.0%	2 016	27.4%	3 338	30.3%	11 260	102.2%	1 636	117.9%	81.2%
Interest earned - outstanding debtors	5 000	5 000	4 287	85.7%	4 731	94.6%	4 917	98.3%	5 132	102.6%	19 068	381.4%	1 424	216.1%	260.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	58	46	22	36.7%	2	3.1%	21	68.6%	130	282.6%	184	400.2%	15	116.7%	776.9%
Licences and permits	6 300	7 100	1 849	34.8%	2 282	43.1%	651	9.2%	1 331	18.8%	6 102	85.9%	938	89.1%	42.0%
Agency services	300	300	-	-	-	-	-	-	-	-	-	-	-	0%	-
Transfers recognised - operational	226 017	226 017	66 771	42.3%	73 821	32.6%	58 967	24.7%	58	-	233 713	99.6%	-	98.8%	(100.0%)
Other own revenue	1 624	12 918	387	23.8%	268	16.5%	292	2.3%	249	2.1%	1 241	9.6%	348	17.9%	(28.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**272 924**	**279 691**	**45 711**	**16.7%**	**50 038**	**18.3%**	**49 739**	**17.8%**	**51 201**	**18.3%**	**196 689**	**70.3%**	**48 013**	**71.1%**	**6.5%**
Employee related costs	107 968	109 789	23 626	21.9%	25 285	23.4%	27 782	26.0%	25 455	23.8%	102 158	93.1%	23 560	99.8%	8.0%
Remuneration of councillors	17 467	19 068	4 364	25.0%	4 378	25.1%	5 074	29.6%	4 661	24.1%	18 418	96.6%	4 326	97.9%	6.4%
Debt impairment	20 000	20 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	9 125	7 092	316	3.5%	664	7.3%	268	3.8%	600	8.5%	1 850	26.1%	576	46.8%	4.1%
Contracted services	17 100	22 748	4 486	26.1%	4 210	24.6%	3 827	16.7%	1 594	7.0%	14 058	62.0%	3 026	63.2%	(47.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	62 764	74 020	12 908	19.6%	15 495	23.6%	12 808	17.3%	18 947	25.6%	60 154	81.3%	16 782	87.7%	12.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 198**	**9 063**	**67 661**		**42 564**		**24 168**		**(31 977)**		**102 816**		**(35 139)**		
Transfers recognised - capital	88 660	110 172	59 008	66.5%	32 938	29.6%	26 722	24.2%	-	-	118 668	99.6%	100.5%	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**100 858**	**129 236**	**126 669**		**83 502**		**50 890**		**(31 977)**		**211 476**		**(35 139)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**100 858**	**129 236**	**126 669**		**83 502**		**50 890**		**(31 977)**		**211 476**		**(35 139)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**100 858**	**129 236**	**126 669**		**83 502**		**50 890**		**(31 977)**		**211 476**		**(35 139)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**100 858**	**129 236**	**126 669**		**83 502**		**50 890**		**(31 977)**		**211 476**		**(35 139)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**135 858**	**159 236**	**27 821**	**20.5%**	**46 071**	**33.9%**	**34 123**	**21.4%**	**40 721**	**25.6%**	**148 736**	**93.4%**	**41 257**	**95.3%**	**(1.3%)**
National Government	88 660	107 867	16 136	18.2%	31 891	36.0%	20 227	18.8%	32 938	30.5%	101 192	93.8%	20 517	101.7%	60.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**88 660**	**107 867**	**16 136**	**18.2%**	**31 891**	**36.0%**	**20 227**	**18.8%**	**32 938**	**30.5%**	**101 192**	**93.8%**	**20 517**	**101.7%**	**60.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	47 198	51 369	11 685	24.8%	14 180	30.0%	13 896	27.1%	7 783	15.2%	47 544	92.6%	20 740	82.1%	(62.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**135 858**	**159 236**	**27 821**	**20.5%**	**46 071**	**33.9%**	**34 123**	**21.4%**	**40 721**	**25.6%**	**148 736**	**93.4%**	**41 257**	**95.3%**	**(1.3%)**
Governance and Administration	34 456	14 668	3 916	11.4%	11 748	34.1%	11 166	14.4%	1 135	8.7%	26 457	81.9%	7 621	81.9%	(85.1%)
Executive & Council	100	60	-	-	-	-	110	143.7%	-	-	110	142.7%	-	82.7%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	21 033	30 668	2 916	13.9%	11 748	54.6%	12 241	34.1%	3 135	9.7%	30 040	83.7%	7 063	86.4%	(55.7%)
Community and Public Safety	46 777	16 115	5 165	8.9%	11 148	19.9%	14 163	14.1%	15 161	15.1%	47 793	89.7%	15 168	89.7%	99.3%
Community & Social Services	32 967	32 320	1 536	4.5%	5 299	15.6%	7 573	23.4%	12 624	39.1%	27 034	83.6%	6 038	79.7%	94.6%
Sport And Recreation	13 326	26 795	1 666	13.0%	5 358	43.6%	6 618	24.4%	8 527	29.8%	20 669	77.2%	3 886	91.9%	79.4%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**46 380**	**45 522**	**15 950**	**31.2%**	**20 835**	**43.1%**	**4 403**	**9.7%**	**7 842**	**17.2%**	**48 133**	**105.7%**	**16 284**	**105.6%**	**(52.7%)**
Planning and Development	3 000	1 000	98	3.3%	87	2.9%	-	-	1 016	101.6%	1 201	120.1%	661	73.9%	53.7%
Road Transport	43 380	44 522	14 952	33.9%	20 748	47.8%	4 403	9.9%	6 767	15.2%	46 870	105.3%	15 707	106.2%	(58.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**19 631**	**19 631**	**6 630**	**33.9%**	**2 940**	**15.0%**	**2 970**	**15.9%**	**10 182**	**54.7%**	**22 743**	**122.1%**	**7 184**	**76.9%**	**41.7%**
Electricity	19 631	19 631	5 346	27.2%	1 662	8.5%	2 970	15.9%	9 664	49.2%	19 642	99.6%	7 184	82.6%	34.5%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	1 285	-	1 277	-	-	-	518	-	4 300	-	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**358 222**	**394 887**	**164 639**	**46.0%**	**106 485**	**29.7%**	**93 723**	**23.7%**	**13 851**	**3.5%**	**378 697**	**95.9%**	**20 373**	**105.0%**	**(32.0%)**
Property rates, penalties and collection charges	21 000	18 600	4 353	20.7%	2 771	13.2%	6 010	32.3%	7 462	40.1%	20 596	110.7%	16 221	169.3%	(54.3%)
Service charges	2 068	2 468	940	45.5%	1 243	60.1%	697	28.2%	1 041	59.4%	4 032	176.1%	718	123.4%	72.0%
Other revenue	8 525	21 137	2 446	28.7%	2 771	32.5%	1 160	5.5%	1 748	9.4%	8 745	39.6%	1 497	61.6%	16.1%
Government - operating	206 517	239 617	95 779	46.4%	73 823	35.7%	56 967	24.7%	54	0.0%	235 713	99.6%		98.3%	(100.0%)
Government - capital	108 112	112 112	60 121	55.6%	25 877	23.9%	26 702	25.7%			112 840	100.6%		100.0%	
Interest	11 800	10 550	2 122	18.0%	2 771	23.5%	1 710	19.0%	3 546	39.8%	10 149	96.2%	1 936	117.5%	81.2%
Dividends															
Payments	**(317 934)**	**(329 695)**	**(57 667)**	**24.5%**	**(64 632)**	**20.7%**	**(40 249)**	**17.5%**	**(37 727)**	**16.4%**	**(200 274)**	**87.2%**	**(6 676)**	**77.8%**	**465.1%**
Suppliers and employees	(217 424)	(229 695)	67 667	26.5%	(64 632)	29.7%	(40 249)	17.5%	(37 727)	16.4%	(200 274)	87.2%	(6 676)	78.8%	465.1%

Finance charges	(688)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**140 298**	**183 186**	**166 972**	**76.2%**	**41 853**	**29.8%**	**53 474**	**22.4%**	**(23 977)**	**(14.5%)**	**179 422**	**108.8%**	**13 697**	**148.4%**	**(274.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments															
Capital assets	(125 838)	(159 236)	(27 921)	20.5%	(48 671)	33.9%	(34 123)	21.4%	(48 725)	25.6%	(148 736)	93.4%	(41 257)	95.3%	(1.3%)
Net Cash from/(used) Investing Activities	**(125 838)**	**(159 236)**	**(27 921)**	**20.5%**	**(48 671)**	**33.9%**	**(34 123)**	**21.4%**	**(48 725)**	**25.6%**	**(148 736)**	**93.4%**	**(41 257)**	**95.3%**	**(1.3%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 460**	**3 950**	**79 152**	**1 782.7%**	**(4 218)**	**(95.0%)**	**19 351**	**324.7%**	**(64 597)**	**(1 683.8%)**	**29 687**	**498.1%**	**(27 561)**	**9 803.3%**	**134.4%**
Cash/cash equivalents at the year begin:	84 629	150 004	150 004	178.9%	229 335	273.6%	244 687	149.9%	244 039	162.9%	150 004	100.0%	177 691	99.7%	31.9%
Cash/cash equivalents at the year end:	**89 089**	**154 014**	**229 265**	**258.2%**	**224 997**	**254.6%**	**264 038**	**159.6%**	**179 741**	**115.2%**	**179 765**	**115.2%**	**150 041**	**171.9%**	**19.8%**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	462	1.8%	(1 600)	(4.4%)	1 210	3.2%	37 148	99.4%	37 373	31.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	(51)	(.2%)	(358)	(1.0%)	179	1.2%	13 010	100.9%	12 402	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	9	.4%	38	1.8%	37	1.6%	2 201	96.2%	2 285	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 886	2.4%	1 747	2.1%	1 720	4.7%	58 144	90.8%	64 262	54.8%	-	-	-	-
Total By Income Source	**2 326**	**2.0%**	**(152)**	**(.1%)**	**3 148**	**2.7%**	**112 084**	**95.5%**	**117 322**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	274	3.3%	(1 728)	(9.8%)	1 144	6.5%	17 688	100.0%	17 602	15.1%	-	-	-	-
Commercial	264	1.2%	(27)	(.2%)	208	1.0%	20 824	97.4%	23 212	19.8%	-	-	-	-
Households	1 486	2.1%	1 603	2.2%	1 621	2.3%	68 401	93.4%	73 110	62.3%	-	-	-	-
Other	302	4.2%	-	(.3%)	175	2.4%	6 552	100.0%	7 342	6.3%	-	-	-	-
Total By Customer Group	**2 326**	**2.0%**	**(152)**	**(.1%)**	**3 148**	**2.7%**	**112 084**	**95.5%**	**117 322**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr M C Chasemore (acting)	(012) 811 6245
Financial Manager	Mr R.H Nieuwles	(012) 811 6308

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER LETABA (LIM332)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**291 675**	**264 695**	**98 373**	**37.8%**	**66 746**	**25.5%**	**63 662**	**24.1%**	**12 478**	**4.7%**	**241 258**	**91.1%**	**10 117**	**20.2%**	**23.3%**
Property rates	6 660	6 660	2 430	36.5%	2 191	33.6%	2 211	33.2%	2 216	33.3%	9 048	135.9%	2 078	136.2%	6.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	16 802	16 802	1 768	10.5%	2 145	12.8%	3 238	19.3%	2 777	16.5%	9 928	59.1%	1 133	59.3%	145.0%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 269	4 269	1 035	24.1%	1 013	23.6%	984	23.0%	1 002	23.4%	4 033	94.1%	832	85.4%	20.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	139	232	22	16.0%	96	74.0%	(54)	(23.0%)	27	11.6%	90	38.6%	27	79.4%	(1.1%)
Interest earned - external investments	3 784	3 784	856	22.6%	950	25.1%	1 038	27.4%	1 060	28.1%	3 917	103.5%	1 048	99.6%	(10.2%)
Interest earned - outstanding debtors	6 877	7 297	1 807	32.7%	1 842	31.3%	2 113	29.0%	1 982	27.2%	7 743	106.2%	1 505	120.4%	3.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	353	353	44	12.5%	61	17.3%	33	14.8%	43	12.2%	237	68.6%	38	33.4%	8.8%
Licences and permits	6 877	6 877	688	11.7%	1 666	34.0%	142	2.4%	133	2.3%	2 662	50.4%	331	46.5%	(62.2%)
Agency services	1 600	1 600	434	23.8%	(234)	(12.5%)	368	19.8%	1 031	58.9%	1 599	89.2%	725	118.2%	42.2%
Transfers recognised - operational	212 660	213 353	87 979	41.3%	56 129	26.4%	32 930	24.8%	1 935	7%	198 045	92.1%	1 208	3.8%	24.4%
Other own revenue	3 054	4 117	1 301	42.1%	540	18.0%	624	15.4%	886	16.8%	3 162	76.8%	823	22.3%	23.8%
Gains on disposal of PPE	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**182 515**	**182 515**	**34 722**	**19.1%**	**42 324**	**23.2%**	**47 657**	**26.1%**	**41 940**	**23.0%**	**166 634**	**91.3%**	**49 510**	**91.3%**	**(15.3%)**
Employee related costs	45 065	45 065	14 846	32.9%	15 987	34.6%	15 791	34.3%	15 703	24.2%	62 307	69.6%	15 392	92.5%	2.1%
Remuneration of councillors	17 004	17 676	4 238	24.9%	4 238	24.9%	4 667	27.1%	4 457	24.7%	17 738	89.2%	4 631	99.3%	(3.8%)
Debt impairment	5 229	5 229	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 605	13 660	-	-	-	-	11 229	69.8%	1 142	8.2%	12 371	89.6%	4 438	26.4%	(74.2%)
Finance charges	300	-	-	-	-	-	-	-	-	-	-	-	599	57.7%	(100.0%)
Bulk purchases	12 865	9 417	2 052	15.9%	2 472	19.2%	1 750	19.0%	2 411	25.6%	8 724	92.7%	1 664	73.8%	30.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 168	9 660	2 072	22.6%	2 915	31.7%	2 121	21.2%	1 946	19.5%	8 953	89.7%	2 044	83.7%	(21.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	63 769	61 649	11 513	18.9%	16 714	27.5%	11 899	19.5%	16 280	26.8%	56 933	92.6%	20 415	144.7%	(20.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**76 160**	**82 179**	**63 651**		**24 421**		**15 996**		**(29 462)**		**74 625**		**(39 393)**		
Transfers recognised - capital	53 880	88 782	13 666	25.4%	12 356	22.9%	25 081	28.2%	23 242	26.2%	74 345	83.7%	9 830	39.5%	137.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	22 000	65 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**160 051**	**236 046**	**77 317**		**36 816**		**41 077**		**(6 125)**		**148 990**		**(29 563)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**160 051**	**236 046**	**77 317**		**36 816**		**41 077**		**(6 125)**		**148 990**		**(29 563)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**160 051**	**236 046**	**77 317**		**36 816**		**41 077**		**(6 125)**		**148 990**		**(29 563)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**160 051**	**236 046**	**77 317**		**36 816**		**41 077**		**(6 125)**		**148 990**		**(29 563)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**169 051**	**236 046**	**36 652**	**21.7%**	**39 159**	**23.2%**	**38 533**	**16.3%**	**58 303**	**24.6%**	**172 708**	**72.9%**	**49 663**	**44.3%**	**17.5%**
National Government	55 692	89 767	13 666	24.5%	12 356	22.2%	25 083	28.2%	31 540	35.5%	82 694	92.1%	26 103	64.1%	20.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 692**	**89 767**	**13 666**	**24.5%**	**12 356**	**22.2%**	**25 083**	**28.2%**	**31 540**	**35.5%**	**82 694**	**92.1%**	**26 103**	**64.1%**	**20.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	113 359	146 280	22 986	20.3%	26 794	23.6%	13 450	9.1%	26 824	18.1%	90 053	60.8%	23 554	37.3%	13.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**169 051**	**236 046**	**36 652**	**21.7%**	**39 159**	**23.2%**	**38 533**	**16.3%**	**58 303**	**24.6%**	**172 708**	**72.9%**	**49 663**	**44.3%**	**17.5%**
Governance and Administration	**9 925**	**8 545**	**795**	**14.4%**	**877**	**9.9%**	**668**	**8.9%**	**84**	**1.0%**	**4 477**	**49.4%**	**2 507**	**38.1%**	**(96.7%)**
Executive & Council	29	-	-	-	-	-	40	1.0%	-	-	40	1.0%	27	3.6%	(100.0%)
Budget & Treasury Office	300	3 600	-	-	-	-	40	1.0%	-	-	40	1.0%	-	-	-
Corporate Services	2 113	4 945	795	10.6%	637	12.0%	135	2.5%	80	1.9%	1 637	34.6%	2 180	38.7%	(96.1%)
Community and Public Safety	**13 497**	**47 547**	**1 455**	**8.1%**	**4 118**	**11.9%**	**7 455**	**9.9%**	**8 040**	**16.9%**	**39 767**	**47.4%**	**8 957**	**14.9%**	**(9.1%)**
Community & Social Services	22 631	20 800	1 941	8.1%	2 335	10.2%	646	3.1%	3 686	29.6%	10 762	51.7%	2 635	27.8%	53.6%
Sport And Recreation	26 661	21 622	1 599	3.0%	986	3.2%	1 622	7.7%	2 127	9.8%	6 807	27.1%	2 827	45.3%	(48.4%)
Public Safety	-	5 424	588	-	3 658	-	81	1.5%	(29)	(.4%)	3 658	67.5%	1 010	29.0%	(102.9%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**99 236**	**166 363**	**32 385**	**32.6%**	**32 204**	**32.5%**	**35 021**	**21.5%**	**50 115**	**30.1%**	**150 425**	**90.4%**	**38 559**	**51.4%**	**30.0%**
Planning and Development	-	1 000	514	-	-	-	-	-	982	98.2%	1 496	150.0%	-	67.0%	(100.0%)
Road Transport	99 236	165 363	31 692	31.9%	32 204	32.5%	35 021	21.7%	49 122	29.7%	148 949	90.0%	38 559	49.7%	27.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 888**	**13 992**	**53**	**.5%**	**-**	**-**	**142**	**1.0%**	**78**	**.5%**	**268**	**1.9%**	**0**	**19.1%**	**54 363.0%**
Electricity	2 166	6 140	-	-	-	-	142	2.3%	74	1.2%	216	3.5%	-	13.8%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	2 400	2 400	-	-	-	-	-	-	-	-	-	-	-	15.4%	-
Waste Management	6 322	5 452	53	.8%	-	-	-	-	-	-	53	1.0%	0	41.7%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**315 589**	**318 135**	**121 553**	**38.5%**	**84 673**	**26.8%**	**97 297**	**30.6%**	**8 882**	**2.8%**	**312 405**	**98.2%**	**9 153**	**91.0%**	**(2.9%)**
Property rates, penalties and collection charges	6 000	6 000	1 398	23.3%	1 295	21.6%	1 300	21.7%	1 140	19.0%	5 133	85.6%	1 856	-	(38.6%)
Service charges	**29 000**	**29 000**	**1 918**	**6.6%**	**2 764**	**9.5%**	**2 166**	**11.0%**	**2 763**	**13.8%**	**9 440**	**49.2%**	**2 184**	-	**26.5%**
Other revenue	11 589	12 452	2 436	21.0%	2 415	20.8%	1 552	15.4%	1 824	14.5%	8 232	66.1%	1 844	18.3%	(1.0%)
Government - operating	212 860	212 860	80 238	37.7%	50 623	23.7%	52 663	24.7%	-	-	183 525	86.2%	-	68.7%	-
Government - capital	53 140	53 140	35 563	66.9%	26 576	50.0%	39 516	74.4%	-	-	101 655	191.3%	-	100.0%	-
Interest	3 000	11 682	2 400	80.0%	2 792	93.1%	3 101	26.5%	3 054	27.9%	11 346	102.3%	2 169	69.3%	(3.8%)
Dividends															
Payments	**(165 371)**	**(163 391)**	**(36 455)**	**22.0%**	**(42 124)**	**25.8%**	**(37 673)**	**23.1%**	**(40 645)**	**24.9%**	**(157 898)**	**96.7%**	**(45 871)**	**89.8%**	**(6.8%)**
Suppliers and employees	(163 371)	(163 391)	(36 455)	22.1%	(42 124)	25.8%	(37 673)	23.1%	(40 645)	24.9%	(157 898)	96.1%	(44 781)	90.2%	(9.2%)

Finance charges	(268)	-	-		-	-	-	-	-	-	-	-	(268)	57.7%	(100.0%)
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-		-
Net Cash from/(used) Operating Activities	**150 139**	**154 744**	**85 098**	**56.7%**	**42 349**	**28.2%**	**39 624**	**26.5%**	**(31 783)**	**(20.5%)**	**155 207**	**100.4%**	**(25 918)**	**92.8%**	**(11.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments															
Capital assets	(169 031)	(226 846)	(36 652)	21.7%	(38 158)	23.2%	(39 491)	16.2%	(58 363)	24.6%	(172 666)	72.9%	(49 883)	44.3%	17.5%
Net Cash from/(used) Investing Activities	**(169 031)**	**(226 846)**	**(36 652)**	**21.7%**	**(38 158)**	**23.2%**	**(39 491)**	**16.2%**	**(58 363)**	**24.6%**	**(172 666)**	**72.9%**	**(49 883)**	**44.3%**	**17.5%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	(7 759)	1 054.7%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(7 759)	1 054.7%	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(7 759)**	**1 054.7%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(18 912)**	**(82 102)**	**48 446**	**(256.2%)**	**3 190**	**(16.9%)**	**21 132**	**(25.7%)**	**(90 126)**	**109.8%**	**(17 359)**	**21.1%**	**(83 348)**	**3.8%**	**(3.4%)**
Cash/cash equivalents at the year begin:	73 441	73 041	94 519	128.8%	142 964	194.8%	146 154	199.2%	167 287	228.1%	94 519	128.8%	167 638	37.8%	0%
Cash/cash equivalents at the year end:	**54 529**	**(9 748)**	**142 964**	**262.7%**	**146 154**	**268.0%**	**167 287**	**(1 909.6%)**	**77 160**	**(880.8%)**	**77 160**	**(880.8%)**	**73 618**	**98.7%**	**6.5%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Water	1 195	8.1%	680	4.6%	498	3.4%	12 310	83.9%	14 672	15.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	339	1.0%	1 204	3.4%	732	2.1%	32 558	93.3%	34 834	36.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	564	1.8%	537	1.7%	601	1.9%	29 662	94.6%	31 364	32.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	89	4%	114	5%	59	4%	1 897	88.2%	15 187	15.7%	-	-	-	-
Total By Income Source	**2 186**	**2.2%**	**2 586**	**2.7%**	**1 910**	**1.9%**	**90 240**	**93.2%**	**96 910**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	58	2.3%	74	3.1%	61	2.6%	2 178	92.0%	2 369	2.4%	-	-	-	-
Commercial	339	5.4%	356	5.2%	192	2.8%	5 966	86.7%	6 853	7.1%	-	-	-	-
Households	1 791	2.0%	2 156	2.3%	1 658	1.8%	82 096	93.8%	87 527	90.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 186**	**2.2%**	**2 586**	**2.7%**	**1 910**	**1.9%**	**90 240**	**93.2%**	**96 910**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 104	100.0%	-	-	-	-	-	-	1 104	9.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 656	100.0%	-	-	-	-	-	-	9 656	83.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	787	100.0%	-	-	-	-	-	-	787	6.8%
Total	**11 547**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**11 547**	**100.0%**

Contact Details

Municipal Manager	Mrs T G Mashaba	013 330 6246/78
Financial Manager	Mrs Mohjidi Fiona Mashigoane	013 330 6246/78

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TZANEEN (LIM333)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**953 183**	**994 248**	**290 960**	**30.5%**	**218 960**	**23.0%**	**181 715**	**18.0%**	**234 204**	**24.5%**	**925 840**	**97.0%**	**139 988**	**95.6%**	**67.3%**
Property rates	61 883	61 883	19 006	30.9%	17 296	28.1%	12 788	20.8%	23 046	40.7%	74 146	120.4%	19 632	115.7%	34.4%
Property rates - penalties and collection charges	8 068	8 068	1 708	21.2%	1 198	23.8%	868	17.2%	2 081	41.6%	5 167	153.7%	1 697	119.3%	106.7%
Service charges - electricity revenue	458 775	458 775	110 764	24.1%	96 302	21.0%	71 041	15.5%	127 121	27.7%	405 240	88.3%	89 044	95.8%	42.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	23 300	23 300	6 687	28.7%	6 636	28.5%	4 409	18.9%	8 758	37.6%	26 488	113.7%	6 243	115.4%	28.1%
Service charges - other	1 356	1 356	234	16.5%	731	53.4%	229	16.9%	849	62.6%	2 052	151.4%	144	47.6%	487.9%
Rental of facilities and equipment	908	908	305	31.8%	304	31.7%	282	29.4%	276	82.3%	1 468	153.2%	387	170.1%	48.3%
Interest earned - external investments	1 801	1 801	582	32.3%	743	41.3%	780	43.3%	3 333	184.5%	5 438	301.4%	1 028	116.4%	150.8%
Interest earned - outstanding debtors	11 400	11 400	3 332	29.2%	3 580	31.4%	3 143	27.6%	6 277	57.7%	16 834	145.6%	3 017	153.7%	87.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 700	3 700	786	21.2%	1 042	28.1%	1 448	39.1%	1 480	39.6%	4 748	128.2%	1 753	177.4%	(16)%
Licences and permits	647	647	207	31.9%	166	16.4%	131	20.2%	278	43.0%	722	111.6%	154	143.5%	80.2%
Agency services	42 165	43 165	12 219	28.9%	15 111	35.8%	8 676	19.8%	18 666	42.8%	54 667	126.7%	13 476	114.3%	37.3%
Transfers recognised - operational	332 168	328 701	130 489	40.7%	75 268	22.6%	76 721	23.3%	39 602	11.9%	336 633	99.4%	772	91.8%	4967.4%
Other own revenue	6 026	11 026	91	1.5%	635	10.5%	1 099	11.2%	580	4.9%	2 516	22.2%	2 227	39.8%	60.2%
Gains on disposal of PPE	2 000	2 000	-	-	1	-	-	-	-	-	1	-	1	-	3000%
Operating Expenditure	**985 235**	**986 585**	**184 701**	**19.1%**	**139 196**	**15.6%**	**163 197**	**16.4%**	**265 472**	**26.8%**	**753 534**	**76.8%**	**170 676**	**88.4%**	**56.3%**
Employee related costs	162 196	273 286	68 916	36.3%	58 166	36.0%	32 713	12.0%	9 410	3.5%	168 197	57.1%	61 187	143.3%	699.6%
Remuneration of councillors	22 181	22 846	4 982	22.5%	5 038	22.7%	3 952	17.3%	7 070	30.9%	21 032	87.1%	5 634	96.2%	25.5%
Debt impairment	20 083	20 083	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	103 390	103 390	-	-	-	-	-	-	-	-	-	-	(67)	(.1%)	(100)0%
Finance charges	9 177	9 177	997	10.9%	2 202	24.0%	2 000	21.8%	3 447	37.6%	8 701	94.8%	6 688	100.7%	(25.1%)
Bulk purchases	307 161	307 161	70 602	22.1%	23 192	7.6%	82 821	30.2%	71 849	23.4%	248 714	84.2%	58 534	89.7%	21.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	43 868	42 418	8 182	18.7%	10 841	24.7%	3 832	9.0%	14 577	34.2%	37 432	87.8%	11 684	104.3%	21.5%
Transfers and grants	42 561	73 414	3 441	8.4%	3 421	8.0%	4 464	6.1%	38 102	52.0%	49 162	68.4%	6 887	143.5%	453.2%
Other expenditure	224 777	124 210	26 927	12.7%	40 502	19.0%	23 407	18.8%	124 894	100.6%	231 261	186.2%	27 179	65.1%	236.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(32 053)**	**(42 338)**	**106 260**		**80 796**		**18 518**		**(31 268)**		**172 306**		**(36 688)**		
Transfers recognised - capital	91 631	147 203	32 971	36.0%	24 122	26.3%	22 537	22.9%	-	-	79 630	81.6%	-	75.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**59 582**	**104 864**	**139 231**		**92 919**		**52 055**		**(31 268)**		**252 937**		**(36 688)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**59 582**	**104 864**	**139 231**		**92 919**		**52 055**		**(31 268)**		**252 937**		**(36 688)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**59 582**	**104 864**	**139 231**		**92 919**		**52 055**		**(31 268)**		**252 937**		**(36 688)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**59 582**	**104 864**	**139 231**		**92 919**		**52 055**		**(31 268)**		**252 937**		**(36 688)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**144 694**	**200 256**	**18 081**	**12.5%**	**46 168**	**31.9%**	**26 479**	**13.2%**	**55 438**	**27.7%**	**146 166**	**73.0%**	**44 775**	**54.2%**	**23.8%**
National Government	91 631	147 203	15 903	17.4%	39 345	42.9%	22 535	15.3%	43 021	29.2%	120 805	82.1%	30 872	45.7%	39.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**91 631**	**147 203**	**15 903**	**17.4%**	**39 345**	**42.9%**	**22 535**	**15.3%**	**43 021**	**29.2%**	**120 805**	**82.1%**	**30 872**	**45.7%**	**39.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	53 053	53 053	2 178	4.1%	6 823	12.9%	3 943	7.4%	12 417	23.4%	25 361	47.8%	13 904	77.3%	(10.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**144 694**	**200 256**	**18 081**	**12.5%**	**46 168**	**31.9%**	**26 479**	**13.2%**	**55 438**	**27.7%**	**146 166**	**73.0%**	**44 775**	**54.2%**	**23.8%**
Governance and Administration	**1 150**	**760**	**-**	**-**	**-**	**-**	**-**	**-**	**52**	**13.8%**	**52**	**13.8%**	**641**	**97.3%**	**(91.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	8.0%	-
Corporate Services	1 150	250	-	-	-	-	-	-	52	12.6%	52	12.6%	641	111.8%	(91.9%)
Community and Public Safety	**1 500**	**4 860**	**-**	**-**	**371**	**39.9%**	**158**	**7.1%**	**-**	**-**	**566**	**39.9%**	**-**	**58.8%**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 500	1 600	-	-	271	20.6%	139	7.1%	-	-	268	22.1%	-	28.6%	-
Economic and Environmental Services	**106 441**	**163 663**	**16 570**	**15.6%**	**39 664**	**37.5%**	**22 029**	**13.5%**	**44 327**	**27.2%**	**122 590**	**75.3%**	**35 875**	**53.7%**	**23.6%**
Planning and Development	-	11 948	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	106 436	151 152	16 570	15.6%	39 664	37.5%	22 029	14.6%	44 327	29.3%	122 590	81.2%	33 875	66.8%	23.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**35 794**	**35 204**	**1 512**	**4.2%**	**6 633**	**18.9%**	**4 321**	**12.3%**	**11 088**	**31.5%**	**22 946**	**65.2%**	**8 259**	**52.0%**	**34.1%**
Electricity	35 794	35 204	1 512	4.2%	6 633	18.9%	4 321	12.3%	10 958	31.1%	22 815	64.8%	8 216	54.4%	33.3%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	34	9.9%	(100)0%
Waste Management	-	100	-	-	-	-	-	-	131	81.8%	131	81.8%	11	1.3%	1081.1%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**1 014 457**	**1 014 457**	**385 895**	**38.0%**	**305 651**	**30.1%**	**295 026**	**29.1%**	**252 577**	**24.9%**	**1 239 149**	**122.1%**	**310 066**	**125.9%**	**(18.5%)**
Property rates, penalties and collection charges	56 596	56 596	13 085	23.1%	16 368	28.9%	14 621	25.8%	20 867	36.9%	64 933	114.7%	20 596	95.1%	1.3%
Service charges	427 468	427 468	119 936	28.2%	108 338	25.3%	112 958	26.8%	139 981	31.8%	499 986	116.9%	183 457	169.8%	34.3%
Other revenue	46 648	46 648	84 096	170.3%	82 866	124.0%	47 667	59.6%	62 142	126.5%	252 144	520.0%	152 616	448.5%	-68.1%
Government - operating	360 600	360 600	135 755	37.1%	75 368	20.6%	77 617	21.2%	34 546	10.0%	323 284	89.6%	1 527	82.3%	2277.9%
Government - capital	122 145	122 145	31 423	25.6%	22 081	18.0%	41 963	34.3%	8 941	10.0%	104 611	85.6%		0.0%	#DIV/0!
Interest	14 501	14 501	1 201	8.8%	531	3.8%	6 192	8.1%	536	1.8%	8 260	16.3%	604	5.3%	-73.4%
Dividends															
Payments	**(808 647)**	**(820 347)**	**(468 587)**	**45.0%**	**(139 789)**	**26.8%**	**(286 618)**	**33.2%**	**(231 237)**	**25.1%**	**(1 113 230)**	**121.6%**	**(228 552)**	**139.3%**	**(1.1%)**
Suppliers and employees	(808 647)	(820 647)	(380 659)	47.3%	(119 748)	21.3%	(286 907)	34.1%	(193 659)	23.1%	(1 053 994)	125.7%	(228 917)	139.8%	(14.9%)

Finance charges	(9 644)	(9 644)	(967)	10.4%	(2 412)	20.3%	(2 283)	23.9%	(3 348)	30.3%	(9 658)	94.9%	(4 778)	100.0%	(29 0%)
Transfers and grants	(62 561)	(72 561)	(3 941)	5.4%	(3 521)	4.8%	(6 429)	11.9%	(34 190)	47.3%	(52 183)	69.2%	(4 697)	143.2%	(382.7%
Net Cash from/(used) Operating Activities	**124 418**	**94 113**	**(14 782)**	**(11.8%)**	**120 870**	**97.2%**	**(1 594)**	**(1.7%)**	**21 348**	**22.7%**	**125 915**	**133.8%**	**71 473**	**69.1%**	**(70.1%)**
Cash Flow from Investing Activities															
Receipts	**2 300**	**2 300**	**-**	**-**	**(11 350)**	**(493.5%)**	**-**	**-**	**-**	**-**	**(11 350)**	**(493.5%)**	**-**	**.1%**	**-**
Proceeds on disposal of PPE	2 300	2 300	-	-	-	-	-	-	-	-	-	-	-	1%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	(11 350)	-	-	-	-	-	(11 350)	-	-	-	-
Payments	**(122 814)**	**(152 814)**	**(16 081)**	**14.7%**	**(46 168)**	**37.6%**	**(23 648)**	**15.3%**	**(58 268)**	**38.1%**	**(146 168)**	**95.6%**	**(44 773)**	**60.4%**	**38.1%**
Capital assets	(122 814)	(152 814)	(16 081)	14.7%	(46 168)	37.6%	(23 648)	15.3%	(58 268)	38.1%	(146 168)	95.6%	(44 773)	60.4%	38.1%
Net Cash from/(used) Investing Activities	**(120 514)**	**(150 514)**	**(16 081)**	**13.0%**	**(57 518)**	**47.7%**	**(23 648)**	**15.7%**	**(58 268)**	**38.7%**	**(157 518)**	**104.7%**	**(44 773)**	**61.1%**	**38.1%**
Cash Flow from Financing Activities															
Receipts	**-**	**60 300**	**132**	**-**	**63**	**-**	**39**	**.1%**	**61 470**	**101.9%**	**61 705**	**102.3%**	**768**	**-**	**7 983.0%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long-term/refinancing	-	60 300	-	-	-	-	-	-	61 300	101.7%	61 300	101.7%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	132	-	63	-	39	-	170	-	402	-	768	-	(77.9%)
Payments	**(14 191)**	**(14 191)**	**(159)**	**1.1%**	**(4 637)**	**32.7%**	**(1 033)**	**11.0%**	**(6 691)**	**47.1%**	**(15 709)**	**97.9%**	**(5 964)**	**105.0%**	**11.0%**
Repayment of borrowing	(14 053)	(14 053)	(159)	2.0%	(4 637)	33.7%	(1 033)	13.0%	(6 691)	48.6%	(15 539)	97.0%	(5 964)	105.0%	13.0%
Net Cash from/(used) Financing Activities	**(14 553)**	**45 747**	**(207)**	**1.4%**	**(4 543)**	**31.2%**	**(1 033)**	**(4.1%)**	**54 709**	**119.6%**	**46 195**	**100.3%**	**(5 196)**	**90.9%**	**(1 154.5%)**
Net Increase/(Decrease) in cash held	**(10 637)**	**(10 657)**	**(32 990)**	**309.6%**	**58 808**	**(551.8%)**	**(27 087)**	**254.2%**	**17 867**	**(167.6%)**	**16 583**	**(155.6%)**	**21 582**	**9.8%**	**(16.9%)**
Cash/cash equivalents at the year begin:	23 000	28 000	(9 458)	120.0%	16 889	(169.6%)	54 224	193.9%	27 127	96.9%	28 800	102.9%	78	100.0%	34 538.5%
Cash/cash equivalents at the year end:	12 363	17 748	(4 580)	(37.0%)	54 224	439.2%	27 137	153.0%	44 988	253.5%	44 988	253.5%	21 660	4 156.8%	168.5%

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 012	84.9%	381	6.1%	-	-	531	9.0%	5 904	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 012**	**84.9%**	**381**	**6.1%**	**-**	**-**	**531**	**9.0%**	**5 904**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager	Ms Nicoh Lion	013 307 8049

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BA-PHALABORWA (LIM334)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**443 685**	**420 816**	**117 885**	**26.6%**	**103 179**	**23.3%**	**95 947**	**22.8%**	**60 929**	**14.5%**	**377 937**	**89.8%**	**93 615**	**97.3%**	**(34.9%)**
Property rates	124 898	100 165	26 647	21.4%	26 440	21.2%	21 852	21.8%	19 166	19.1%	93 845	93.7%	16 182	92.9%	11.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	155 666	155 666	29 662	19.1%	24 752	23.4%	28 432	26.9%	21 827	20.7%	95 663	90.8%	28 822	93.4%	(23.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 971	15 976	3 580	29.9%	3 462	28.9%	3 399	21.1%	3 381	21.2%	13 788	86.3%	2 823	100.4%	19.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	346	441	94	27.1%	104	30.0%	90	21.0%	68	13.2%	331	79.7%	54	87.4%	8.8%
Interest earned - external investments	370	470	214	77.8%	90	33.8%	68	14.4%	260	55.1%	633	133.0%	24	106.2%	979.5%
Interest earned - outstanding debtors	79 972	79 972	16 588	20.4%	8 794	10.4%	8 664	13.2%	8 000	12.0%	42 045	99.6%	19 065	97.4%	(58.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 917	272	1 804	61.8%	33	1.1%	132	33.4%	61	16.2%	2 030	545.2%	432	35.3%	(85.9%)
Licences and permits	9 394	10 612	2 291	24.4%	1 296	13.8%	5 662	48.2%	3 788	30.8%	13 435	118.2%	3 617	155.4%	4.7%
Agency services	2 381	2 381	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	112 163	112 660	43 536	40.3%	37 937	33.5%	39 035	24.9%	1 947	9%	112 584	99.9%	22 042	99.8%	(82.3%)
Other own revenue	1 865	1 161	346	17.7%	277	20.0%	232	19.2%	3 893	336.1%	4 868	389.1%	5 986	434.4%	(134.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**488 592**	**458 162**	**69 668**	**14.8%**	**77 839**	**16.6%**	**125 659**	**27.4%**	**89 008**	**19.4%**	**362 176**	**79.0%**	**65 994**	**61.3%**	**35.1%**
Employee related costs	122 660	120 297	24 151	19.7%	25 564	21.2%	29 431	24.7%	29 466	23.7%	108 305	90.0%	24 910	88.5%	14.4%
Remuneration of councillors	12 911	12 911	2 407	26.6%	3 432	26.6%	3 662	33.1%	3 556	27.4%	14 310	110.8%	3 560	103.9%	(12.0%)
Debt impairment	33 336	33 336	-	-	-	-	8 222	24.7%	-	-	8 222	24.7%	-	-%	-
Depreciation and asset impairment	79 194	65 194	-	-	-	-	40 667	62.4%	16 422	25.2%	58 159	89.2%	-	-	(100.0%)
Finance charges	2 109	1 709	331	16.6%	382	18.1%	152	8.9%	276	16.2%	1 140	66.7%	175	66.7%	58.0%
Bulk purchases	94 332	-	15 411	16.3%	8 794	9.3%	36 760	-	22 883	-	73 842	-	12 122	68.3%	88.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	52 258	136 218	14 246	27.3%	11 791	22.6%	13 444	9.9%	8 643	6.3%	48 258	34.5%	7 630	79.7%	(13.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	82 362	89 497	12 139	14.7%	27 932	33.9%	831	9%	10 573	11.9%	51 515	57.6%	16 012	78.2%	(36.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(26 927)**	**(37 346)**	**48 212**		**25 341**		**(29 713)**		**(28 079)**		**15 761**		**27 710**		
Transfers recognised - capital	38 460	37 346	12 462	36.5%	15 183	41.6%	3 911	10.5%	22 289	59.9%	53 846	145.8%	17 339	101.6%	28.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 585**	**(0)**	**60 674**		**40 523**		**(25 803)**		**(5 875)**		**69 607**		**44 969**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 585**	**(0)**	**60 674**		**40 523**		**(25 803)**		**(5 875)**		**69 607**		**44 969**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 585**	**(0)**	**60 674**		**40 523**		**(25 803)**		**(5 875)**		**69 607**		**44 969**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 585**	**(0)**	**60 674**		**40 523**		**(25 803)**		**(5 875)**		**69 607**		**44 969**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**53 782**	**70 752**	**12 677**	**23.6%**	**10 618**	**34.6%**	**4 436**	**6.3%**	**20 505**	**29.0%**	**56 236**	**79.4%**	**11 257**	**75.1%**	**82.2%**
National Government	36 492	56 992	12 436	34.1%	13 598	37.3%	2 262	3.9%	19 998	35.1%	48 225	84.6%	9 657	92.1%	107.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**36 492**	**56 992**	**12 436**	**34.1%**	**13 598**	**37.3%**	**2 262**	**3.9%**	**19 998**	**35.1%**	**48 225**	**84.6%**	**9 657**	**92.1%**	**107.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 290	13 760	242	1.4%	5 019	29.0%	2 234	16.2%	516	3.7%	8 011	58.1%	1 601	37.8%	(67.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**53 732**	**70 752**	**12 677**	**23.6%**	**10 618**	**34.6%**	**4 436**	**6.3%**	**20 505**	**29.0%**	**56 236**	**79.4%**	**11 257**	**75.1%**	**82.2%**
Governance and Administration	**4 768**	**4 768**	**16**	**0%**	**1 674**	**48.8%**	**164**	**4.9%**	**648**	**9.1%**	**3 814**	**80.0%**	**4 157**	**87.3%**	**(84.4%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 768	4 768	16	0%	1 674	48.8%	164	4.9%	648	9.1%	3 814	80.0%	4 157	87.3%	(84.4%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 492**	**54 492**	**12 642**	**35.6%**	**17 275**	**48.7%**	**1 169**	**2.1%**	**19 008**	**33.1%**	**49 142**	**90.2%**	**9 480**	**79.7%**	**92.1%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 492	54 492	12 642	35.6%	17 275	48.7%	1 169	2.1%	19 008	33.1%	49 142	90.2%	9 480	79.7%	92.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 688**	**10 688**	**-**	**-**	**268**	**2.1%**	**2 882**	**27.2%**	**1 938**	**18.2%**	**5 984**	**48.0%**	**719**	**68.7%**	**169.8%**
Electricity	12 688	10 688	-	-	268	2.1%	2 882	27.2%	1 938	18.2%	5 984	48.0%	719	68.7%	169.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**421 154**	**367 088**	**111 757**	**26.5%**	**104 013**	**24.7%**	**96 109**	**26.2%**	**54 657**	**14.9%**	**366 536**	**99.9%**	**73 958**	**95.2%**	**(26.1%)**
Property rates, penalties and collection charges	37 772	44 800	9 557	25.3%	11 742	31.1%	7 482	16.7%	5 584	12.5%	34 315	76.6%	10 732	51.6%	(48.0%)
Service charges	167 813	137 915	39 238	16.3%	30 459	118%	31 360	22.8%	49 037	29.2%	137 316	99.6%	34 118	139.8%	17.8%
Other revenue	16 411	16 022	4 279	26.1%	1 497	9.1%	7 564	72.1%	7 548	71.8%	20 888	180.7%	4 236	66.8%	78.2%
Government - operating	112 162	113 160	49 534	42.4%	39 292	42.1%	37 403	34.2%	149	1%	111 988	99.9%	22 548	92.8%	699.2%
Government - capital	75 000	47 500	8 148	10.9%	19 284	64%	11 762	38.5%			39 194	82.5%		100.0%	
Interest	10 824	4 532	1 145	5.8%	958	5.5%	152	18.5%	1 171	27.2%	4 166	92.4%	2 221	102.5%	(49.5%)
Dividends	0												0	0.0%	(100.0%)
Payments	**(366 562)**	**(366 953)**	**(94 977)**	**25.9%**	**(70 605)**	**19.2%**	**(73 139)**	**23.9%**	**(62 708)**	**20.5%**	**(301 413)**	**98.2%**	**(59 441)**	**88.1%**	**5.5%**
Suppliers and employees	(364 420)	(365 153)	(94 626)	26.0%	(70 223)	19.3%	(72 975)	23.9%	(62 424)	20.5%	(300 248)	99.4%	(58 998)	88.2%	5.8%

Finance charges	(2 109)	(1 358)	(301)	16.8%	(382)	18.1%	(153)	11.1%	(276)	19.8%	(1 165)	83.2%	(184)	76.7%	914.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**54 592**	**69 517**	**16 780**	**30.7%**	**32 488**	**61.2%**	**22 979**	**33.0%**	**(9 046)**	**(13.3%)**	**65 123**	**107.8%**	**14 559**	**173.9%**	**(122.4%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(53 792)**	**(61 295)**	**(16 121)**	**29.1%**	**(31 224)**	**59.5%**	**(5 657)**	**8.3%**	**(23 158)**	**37.8%**	**(84 566)**	**155.3%**	**(12 833)**	**99.5%**	**88.8%**
Capital assets	(53 792)	(61 295)	(16 121)	29.1%	(31 224)	59.5%	(5 657)	8.3%	(23 158)	37.8%	(84 566)	155.3%	(12 833)	99.5%	88.8%
Net Cash from/(used) Investing Activities	**(53 792)**	**(61 295)**	**(16 121)**	**29.1%**	**(31 224)**	**59.5%**	**(5 657)**	**8.3%**	**(23 158)**	**37.8%**	**(84 566)**	**155.3%**	**(12 833)**	**99.5%**	**88.8%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**800**	**(663)**	**1 659**	**207.3%**	**12 194**	**1 523.9%**	**17 322**	**(2 623.9%)**	**(31 202)**	**4 568.2%**	**563**	**(82.4%)**	**1 676**	**422.1%**	**(1 961.7%)**
Cash/cash equivalents at the year begin:	853	1 852	1 852	207.9%	3 510	420.0%	15 684	847.6%	33 616	1 815.4%	1 852	100.0%	176	100.0%	19 530.0%
Cash/cash equivalents at the year end:	1 653	1 189	3 510	217.8%	15 684	973.6%	33 616	2 676.4%	2 414	206.8%	2 416	206.8%	1 852	227.9%	39.4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	6 581	16.3%	3 666	9.7%	853	2.0%	27 222	71.8%	37 922	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	3 226	3.7%	3 624	2.8%	3 152	2.2%	131 558	91.3%	143 562	26.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	1 344	2.3%	920	1.9%	824	1.7%	45 836	93.9%	48 924	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 804	2.2%	6 053	2.2%	6 548	2.1%	286 290	93.4%	305 281	57.0%	-	-	-	-
Total By Income Source	**18 485**	**3.6%**	**14 924**	**2.8%**	**11 378**	**2.1%**	**489 397**	**91.4%**	**535 161**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 231	0.7%	921	4.2%	586	2.7%	19 002	87.4%	21 742	4.1%	-	-	-	-
Commercial	2 121	4.2%	2 382	5.2%	2 264	5.0%	37 152	83.6%	74 964	14.0%	-	-	-	-
Households	12 583	2.9%	10 946	2.6%	7 988	1.9%	392 141	92.6%	423 657	79.2%	-	-	-	-
Other	1 551	11.9%	668	5.0%	540	4.0%	9 102	77.0%	12 798	2.1%	-	-	-	-
Total By Customer Group	**18 485**	**3.6%**	**14 924**	**2.8%**	**11 378**	**2.1%**	**489 397**	**91.4%**	**535 161**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	7 347	60.2%	4 801	39.3%	-	-	-	-	12 149	62.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 809	52.4%	1 532	21.4%	91	3%	1 854	25.5%	7 285	37.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11 156**	**57.5%**	**6 333**	**32.7%**	**91**	**3%**	**1 854**	**9.6%**	**19 434**	**100.0%**

Contact Details

Municipal Manager	Dr SG Sebashe	015 780 6330
Financial Manager	Mr AF Muchaonyi	015 780 6317

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MARULENG (LM335)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**131 985**	**148 484**	**10 458**	**7.9%**	**43 517**	**33.0%**	**37 627**	**25.4%**	**19 908**	**13.4%**	**111 507**	**75.1%**	**8 765**	**100.0%**	**127.1%**
Property rates	18 802	29 067	6 324	33.4%	7 590	40.4%	7 739	26.2%	9 202	31.3%	30 847	105.0%	8 731	82.3%	94.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 176	2 300	551	25.3%	629	28.9%	679	29.1%	674	29.3%	2 524	109.8%	515	78.5%	31.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	291	294	75	25.7%	71	24.5%	74	25.2%	81	27.6%	302	102.5%	36	66.4%	126.3%
Interest earned - external investments	2 940	2 940	1 256	42.7%	709	24.1%	882	22.4%	1 200	30.4%	4 046	102.7%	1 674	138.5%	233.7%
Interest earned - outstanding debtors	803	602	79	10.8%	131	20.0%	230	33.2%	186	30.4%	626	96.0%	431	260.2%	604.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	308	307	50	16.2%	58	18.8%	153	33.5%	468	149.2%	673	217.8%	33	105.3%	1 382.4%
Licences and permits	2 854	2 854	848	29.7%	696	24.4%	687	24.1%	627	23.6%	2 858	101.2%	438	70.4%	52.7%
Agency services	1 047	2 868	234	15.2%	1 048	67.8%	902	34.5%	833	22.5%	2 967	103.4%	216	214.3%	169.3%
Transfers recognised - operational	90 171	104 601	688	7%	32 202	33.8%	24 316	23.2%	4 462	4.3%	61 668	59.0%	612	73.7%	634.3%
Other own revenue	6 024	1 580	386	7.4%	382	7.6%	1 663	104.2%	2 389	179.7%	5 820	383.2%	160	3 429.4%	1 149.6%
Gains on disposal of PPE	2 570	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**137 871**	**141 150**	**22 504**	**16.3%**	**25 350**	**18.4%**	**22 494**	**15.9%**	**24 773**	**17.6%**	**95 122**	**67.4%**	**15 294**	**52.0%**	**62.0%**
Employee related costs	47 479	49 016	10 935	23.0%	10 703	22.5%	10 749	21.9%	11 197	22.8%	43 584	88.9%	5 870	80.3%	90.1%
Remuneration of councillors	10 866	9 642	2 266	21.1%	2 066	19.0%	2 319	24.0%	2 601	27.0%	9 054	97.0%	1 616	83.6%	61.6%
Debt impairment	3 700	3 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 000	29 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	228	76	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	990	76	-	-	-	242	39.9%	763	84.8%	1 081	120.1%	138	77.9%	454.4%
Other Materials	2 782	2 147	1 414	51.2%	508	18.4%	382	17.8%	273	12.7%	2 578	120.1%	775	51.8%	64.7%
Contracted services	7 238	7 528	1 273	17.9%	1 798	24.8%	1 948	25.8%	2 371	31.5%	7 389	98.2%	1 417	83.7%	67.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 397	39 232	6 516	20.1%	10 244	31.6%	6 854	17.5%	7 568	19.4%	31 213	79.6%	5 479	58.3%	38.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(5 786)**	**7 334**	**(12 047)**		**18 168**		**15 133**		**(4 867)**		**16 385**		**(6 528)**		
Transfers recognised - capital	33 884	31 811	10 943	32.3%	16 322	48.2%	1 660	5.8%	3 802	12.0%	30 660	97.4%	7 167	117.6%	(46.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 978**	**39 065**	**(1 102)**		**34 489**		**16 993**		**(1 066)**		**47 375**		**639**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28 978**	**39 065**	**(1 102)**		**34 489**		**16 993**		**(1 066)**		**47 375**		**639**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28 978**	**39 065**	**(1 102)**		**34 489**		**16 993**		**(1 066)**		**47 375**		**639**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28 978**	**39 065**	**(1 102)**		**34 489**		**16 993**		**(1 066)**		**47 375**		**639**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**64 892**	**84 026**	**12 407**	**19.1%**	**15 985**	**24.6%**	**2 784**	**3.3%**	**9 207**	**11.0%**	**40 383**	**48.0%**	**11 760**	**77.0%**	**(21.7%)**
National Government	60 840	39 811	10 943	18.0%	12 936	21.3%	880	2.3%	2 741	7.1%	27 501	70.9%	11 312	99.7%	(75.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	4 022	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 892**	**39 811**	**10 943**	**16.9%**	**12 936**	**19.9%**	**880**	**2.3%**	**2 741**	**7.1%**	**27 501**	**70.9%**	**11 312**	**99.7%**	**(75.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	45 215	1 463	-	3 028	-	1 904	4.2%	6 466	14.3%	12 862	28.4%	448	32.5%	1 342.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**64 892**	**84 026**	**12 407**	**19.1%**	**15 985**	**24.6%**	**2 784**	**3.3%**	**9 207**	**11.0%**	**40 383**	**48.0%**	**11 760**	**77.0%**	**(21.7%)**
Governance and Administration	**16 168**	**9 548**	**169**	**1.1%**	**971**	**6.1%**	**74**	**0%**	**934**	**9.8%**	**1 748**	**18.3%**	**-**	**NE.0%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	16 168	9 548	169	1.1%	971	6.1%	74	0%	934	9.8%	1 748	18.3%	-	NE.0%	(100.0%)
Community and Public Safety	**17 176**	**39 510**	**4 143**	**24.1%**	**4 498**	**26.2%**	**1 630**	**4.0%**	**1 150**	**2.9%**	**11 303**	**28.6%**	**1 167**	**87.3%**	(1.5%)
Community & Social Services	5 668	13 018	1 979	34.9%	2 346	41.4%	1 606	14.6%	1 032	7.9%	6 232	47.9%	2 646	64.4%	(39.2%)
Sport And Recreation	11 508	15 508	2 163	22.3%	2 148	18.7%	1 630	10.8%	3 350	21.6%	9 291	59.9%	2 582	59.4%	29.7%
Public Safety	165	165	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**30 597**	**39 558**	**7 477**	**24.8%**	**10 496**	**34.9%**	**1 080**	**2.7%**	**1 823**	**4.6%**	**20 876**	**52.8%**	**6 458**	**88.4%**	**(71.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	30 597	39 558	7 477	24.8%	10 496	34.9%	1 080	2.7%	1 823	4.6%	20 876	52.8%	6 458	88.4%	(71.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 000**	**7 000**	**-**	**-**	**-**	**-**	**-**	**-**	**1 900**	**27.2%**	**1 900**	**27.2%**	**-**	**-**	**(100.0%)**
Electricity	7 000	7 000	-	-	-	-	-	-	1 900	27.2%	1 900	27.2%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**172 341**	**173 158**	**66 222**	**38.4%**	**53 747**	**31.2%**	**58 665**	**33.9%**	**12 404**	**7.2%**	**191 039**	**110.3%**	**7 065**	**93.4%**	**75.6%**
Property rates, penalties and collection charges	30 998	23 803	4 424	14.9%	5 543	17.9%	4 884	20.5%	5 165	21.7%	20 220	84.9%	3 430	49.7%	50.7%
Service charges	3 877	2 398	336	16.3%	419	14.0%	506	33.2%	1 646	45.9%	2 904	164.1%	441	75.9%	197.8%
Other revenue	4 549	7 542	1 366	20.1%	2 157	63.0%	4 023	53.4%	4 597	64.8%	14 143	189.6%	1 014	120.4%	271.9%
Government - operating	104 043	104 643	47 498	45.7%	31 126	29.9%	35 423	34.3%			104 045	99.5%		99.7%	
Government - capital	28 874	34 772	12 597	43.6%	14 502	50.2%	12 829	37.3%			39 928	114.8%		114.7%	
Interest	2 000	2 000	1 001	51.0%	800	31.0%	999	31.7%	1 361	38.3%	4 161	97.2%	1 666	145.3%	(30.8%)
Dividends															
Payments	**(112 539)**	**(109 459**	**(23 487)**	**20.9%**	**(25 482)**	**22.6%**	**(23 078)**	**21.3%**	**(28 645)**	**26.4%**	**(100 672)**	**92.0%**	**(22 333)**	**85.7%**	**28.2%**
Suppliers and employees	(112 539)	(109 359)	(23 487)	20.9%	(25 482)	22.6%	(23 078)	21.3%	(28 645)	26.4%	(100 672)	92.0%	(22 237)	85.7%	28.8%

Finance charges	(169)	(19)	(6)	-	-	-	-	-	-	-	(6)	-	(6)	6.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**59 490**	**64 701**	**42 738**	**71.8%**	**28 265**	**47.5%**	**33 595**	**53.5%**	**(16 240)**	**(25.7%)**	**90 267**	**139.7%**	**(15 237)**	**188.2%**	**6.5%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(56 477)	(62 326)	(12 341)	21.9%	(17 498)	31.0%	(7 156)	8.6%	(16 612)	29.2%	(53 575)	65.1%	(11 793)	67.4%	41.4%
Net Cash from/(used) Investing Activities	**(56 477)**	**(62 326)**	**(12 341)**	**21.9%**	**(17 498)**	**31.0%**	**(7 156)**	**8.6%**	**(16 612)**	**29.2%**	**(53 575)**	**65.1%**	**(11 793)**	**67.4%**	**41.4%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**3 014**	**(17 625)**	**30 395**	**1 008.5%**	**10 767**	**357.3%**	**26 484**	**(161.6%)**	**(32 872)**	**186.5%**	**36 693**	**(288.8%)**	**(27 017)**	**256.1%**	**21.7%**
Cash/cash equivalents at the year begin:	35 477	42 184	42 184	118.9%	72 578	204.6%	82 346	195.2%	111 830	265.1%	42 184	100.0%	84 828	97.9%	31.8%
Cash/cash equivalents at the year end:	**38 491**	**24 559**	**72 579**	**187.8%**	**83 346**	**216.5%**	**111 830**	**435.4%**	**78 958**	**324.8%**	**78 878**	**324.6%**	**57 812**	**117.3%**	**36.3%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	234	19.6%	82	6.9%	65	5.5%	809	67.7%	1 192	3.3%	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 809	9.3%	1 909	6.3%	2 025	6.6%	24 211	78.3%	30 955	86.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	27	12.3%	15	6.5%	11	4.8%	170	76.3%	223	6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	211	11.3%	150	8.0%	139	7.4%	1 369	73.3%	1 868	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	21	8.5%	14	5.7%	14	5.7%	202	80.2%	252	7%	-	-	-	-
Interest on Arrear Debtor Accounts	106	9.3%	92	8.1%	86	7.5%	853	75.0%	1 137	3.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	111	69.4%	(6)	(40.6%)	(19)	(124.8%)	122	102.2%	118	3%	-	-	-	-
Total By Income Source	**3 580**	**10.0%**	**2 066**	**5.8%**	**2 320**	**6.5%**	**27 736**	**77.7%**	**35 702**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	766	9.5%	358	4.9%	440	6.0%	5 666	79.6%	7 391	20.7%	-	-	-	-
Commercial	1 418	10.2%	1 018	7.3%	1 042	8.2%	9 664	72.9%	13 548	37.9%	-	-	-	-
Households	1 376	9.2%	692	4.6%	796	5.3%	11 622	80.0%	14 486	40.6%	-	-	-	-
Other	19	13.2%	18	5.6%	42	4.6%	784	76.6%	882	2.7%	-	-	-	-
Total By Customer Group	**3 580**	**10.0%**	**2 066**	**5.8%**	**2 320**	**6.5%**	**27 736**	**77.7%**	**35 702**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	329	88.7%	-	-	42	11.3%	-	-	371	100.0%
Total	**329**	**88.7%**	**-**	**-**	**42**	**11.3%**	**-**	**-**	**371**	**100.0%**

Contact Details

Municipal Manager	Ms Khensani Sithole	015 782 2409
Financial Manager	Dalile Mnkantsi	015 782 2408

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOPANI (DC33)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**856 377**	**894 962**	**316 322**	**37.3%**	**274 208**	**32.1%**	**221 618**	**23.2%**	**12 678**	**1.3%**	**827 816**	**86.8%**	**144 288**	**101.8%**	**(91.2%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	107 867	186 446	42 121	39.2%	46 450	43.0%	41 440	22.2%	3 288	1.8%	133 301	71.5%	10 867	69.4%	(70.2%)
Service charges - sanitation revenue	24 291	30 643	6 241	25.8%	7 333	30.2%	6 060	19.8%	3 400	10.2%	23 274	64.9%	3 944	83.8%	(7.3%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	200	200	-	-	-	-	33	16.5%	18	9.3%	52	25.8%	14	18.8%	30.8%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 800	8 600	1 613	56.6%	2 505	87.7%	3 282	38.7%	2 235	25.6%	9 631	107.6%	688	67.1%	247.3%
Interest earned - outstanding debtors	23 557	23 557	-	-	-	-	8 580	35.6%	-	-	8 580	36.6%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	632 468	633 273	268 310	42.2%	217 477	34.2%	161 974	24.8%	3 424	3%	651 186	99.7%	133 782	133.4%	497.2%
Other own revenue	65 054	40 886	26	-	40	1%	620	1.4%	54	1%	740	1.8%	64	3.9%	(16.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 010 278**	**1 066 916**	**206 304**	**20.4%**	**185 103**	**18.3%**	**279 949**	**26.2%**	**163 795**	**15.4%**	**835 151**	**78.3%**	**100 162**	**53.8%**	**63.5%**
Employee related costs	368 099	353 216	89 061	16.9%	98 158	18.7%	72 434	20.5%	41 960	11.9%	231 613	65.6%	41 978	84.3%	-
Remuneration of councillors	12 936	13 166	2 938	26.3%	2 870	17.3%	3 036	23.2%	2 144	16.2%	10 477	79.6%	6 668	87.3%	427.9%
Debt impairment	12 469	20 077	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	173 000	173 000	43 310	25.0%	28 876	16.7%	43 310	25.0%	28 670	16.7%	144 276	83.4%	96	-	43 502.1%
Finance charges	-	-	-	-	161	-	-	-	765	-	765	-	-	-	-
Bulk purchases	163 191	135 399	53 818	27.9%	17 140	8.1%	39 091	28.9%	1 269	1.0%	111 718	82.5%	10 336	58.3%	457.4%
Other Materials	86 111	202 262	20 797	26.9%	49 994	58.1%	85 634	42.3%	27 166	13.4%	183 430	93.1%	22 032	56.9%	23.3%
Contracted services	12 177	13 198	1 927	15.8%	8 778	47.5%	2 991	22.7%	1 249	9.5%	11 943	90.5%	2 512	101.4%	402.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	151 045	156 600	19 038	12.9%	22 526	14.9%	33 202	21.2%	61 082	39.1%	136 458	87.4%	16 671	54.8%	266.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(153 901)**	**(171 955)**	**112 018**		**89 097**		**(58 131)**		**(151 116)**		**(9 132)**		**44 117**		
Transfers recognised - capital	497 201	350 773	28 342	5.7%	34 712	7.0%	52 509	15.2%	1 168	2%	117 732	33.6%	3 826	34.3%	(68.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**341 419**	**238 819**	**140 360**		**123 809**		**(4 621)**		**(149 918)**		**109 625**		**47 943**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**341 419**	**238 819**	**140 360**		**123 809**		**(4 621)**		**(149 918)**		**109 625**		**47 943**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**341 419**	**238 819**	**140 360**		**123 809**		**(4 621)**		**(149 918)**		**109 625**		**47 943**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**341 419**	**238 819**	**140 360**		**123 809**		**(4 621)**		**(149 918)**		**109 625**		**47 943**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**526 256**	**529 256**	**20 223**	**3.8%**	**39 319**	**7.4%**	**41 980**	**7.9%**	**31 506**	**6.0%**	**133 037**	**25.2%**	**11 768**	**28.8%**	**167.7%**
National Government	512 346	512 346	20 225	3.9%	38 503	7.5%	41 639	8.1%	31 418	6.1%	131 782	25.7%	9 948	28.2%	216.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**512 346**	**512 346**	**20 225**	**3.9%**	**38 503**	**7.5%**	**41 639**	**8.1%**	**31 418**	**6.1%**	**131 782**	**25.7%**	**9 948**	**28.2%**	**216.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 910	15 910	8	-	816	5.1%	341	2.1%	88	6%	1 254	7.9%	1 820	56.7%	(95.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**526 256**	**529 256**	**20 223**	**3.8%**	**39 319**	**7.4%**	**41 980**	**7.9%**	**31 506**	**6.0%**	**133 037**	**25.2%**	**11 768**	**28.8%**	**167.7%**
Governance and Administration	**16 820**	**16 820**	**8**	**-%**	**816**	**4.9%**	**141**	**0.8%**	**80**	**0%**	**1 044**	**6.2%**	**1 820**	**169.4%**	**(95.6%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	1 000	-	-	535	53.7%	136	13.6%	68	6.7%	739	69.9%	-	100.0%	(100.0%)
Corporate Services	15 820	15 820	8	-%	281	3.6%	205	2.1%	21	2%	535	5.4%	1 820	219.7%	(98.8%)
Community and Public Safety	**5 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**512 346**	**512 346**	**20 225**	**3.9%**	**38 503**	**7.5%**	**41 639**	**8.1%**	**31 418**	**6.1%**	**131 782**	**25.7%**	**9 948**	**25.2%**	**216.0%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	440 041	440 041	17 286	3.9%	31 766	7.2%	34 672	7.9%	26 594	6.0%	110 304	25.1%	9 070	21.7%	193.7%
Waste Water Management	72 305	72 305	2 938	4.1%	6 736	9.3%	6 967	9.6%	4 823	6.7%	21 428	29.6%	878	-	449.3%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 325 088**	**1 045 596**	**271 474**	**20.5%**	**467 654**	**35.3%**	**171 573**	**16.4%**	**6 929**	**.7%**	**917 630**	**87.8%**	**686**	**79.3%**	**910.0%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	150 006	167	6	-	39	-	35	20.9%	16	17.3%	97	99.0%	19	15.8%	66.7%
Other revenue	62 644	16 666	18	-	4 628	7.0%	622	3.8%	38	.2%	5 207	31.2%	68	3.4%	(31.2%)
Government - operating	622 448	793 716	267 804	42.1%	249 470	33.1%	160 917	23.1%	3 434	.4%	643 645	81.1%		91.2%	(100.0%)
Government - capital	485 591	20 000	1 000	.2%	210 000	100.0%	1 000	5.0%	1 000	5.0%	213 000	1065.0%		100.0%	(100.0%)
Interest	16 407	38 407	1 603	9.7%	2 548	15.5%	2 382	12.4%	2 332	6.0%	8 762	36.6%	698	5.9%	(30.2%)
Dividends															
Payments	**(830 447)**	**(873 566)**	**(145 613)**	**17.5%**	**(220 337)**	**26.2%**	**(461 955)**	**46.6%**	**(304 307)**	**34.8%**	**(1 153 207)**	**126.3%**	**(69 568)**	**68.9%**	**205.6%**
Suppliers and employees	(830 447)	(873 566)	(145 613)	17.5%	(220 337)	26.2%	(461 955)	46.6%	(304 307)	34.8%	(1 153 207)	126.3%	(69 568)	68.9%	205.6%

Finance charges	-	-	-		-	-	-	-	-	-	-	-	-	41.25	-
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**494 641**	**172 610**	**125 991**	**25.4%**	**218 316**	**43.7%**	**(233 377)**	**(153.9%)**	**(297 378)**	**(172.8%)**	**(105 577)**	**(167.9%)**	**(99 832)**	**186.3%**	**269.7%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(471 788)	(375 198)	(20 233)	4.3%	(92 635)	19.5%	(53 791)	14.3%	(38 262)	9.8%	(202 165)	53.9%	(11 788)	26.8%	207.6%
Net Cash from/(used) Investing Activities	**(471 788)**	**(375 198)**	**(20 233)**	**4.3%**	**(92 635)**	**19.5%**	**(53 791)**	**14.3%**	**(38 262)**	**9.8%**	**(202 165)**	**53.9%**	**(11 788)**	**26.8%**	**207.6%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**22 874**	**(203 188)**	**105 628**	**461.8%**	**124 287**	**543.3%**	**(284 078)**	**139.8%**	**(333 578)**	**164.2%**	**(307 742)**	**150.8%**	**(110 650)**	**1 238.7%**	**281.5%**
Cash/cash equivalents at the year begin:	81 128	119 327	7 856	9.4%	112 484	136.6%	237 771	200.5%	(46 307)	39.5%	7 856	6.6%	216 421	100.0%	(116.5%)
Cash/cash equivalents at the year end:	**104 001**	**(83 858)**	**113 484**	**197.1%**	**237 771**	**234.5%**	**(46 307)**	**52.1%**	**(379 886)**	**427.5%**	**(379 886)**	**427.5%**	**266 087**	**577.4%**	**(302.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Selongo M.R. (Acting)	013 811 6330
Financial Manager	Mr Kgatle Duvet	013 811 6330

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUSINA (LIM341)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**226 643**	**221 154**	**62 743**	**27.4%**	**55 808**	**24.4%**	**51 133**	**23.1%**	**26 650**	**12.1%**	**196 335**	**88.8%**	**43 446**	**129.8%**	**(38.8%)**
Property rates	15 163	14 621	5 674	37.4%	3 534	23.0%	2 727	18.6%	1 666	12.9%	13 600	91.1%	12 073	160.3%	(86.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	95 431	87 691	20 287	26.5%	22 787	23.9%	22 453	23.0%	19 624	19.1%	85 151	91.2%	16 342	93.3%	14.7%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	14 466	14 600	4 259	29.4%	3 220	22.2%	3 209	21.5%	2 162	14.5%	12 853	88.1%	1 666	87.4%	8.8%
Service charges - other	-	1 131	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6 343	340	266	3.2%	145	1.7%	214	61.2%	118	33.7%	742	211.6%	206	63.4%	(42.6%)
Interest earned - external investments	210	247	41	19.7%	30	14.4%	38	9.9%	32	8.8%	141	39.8%	413	1 658.9%	(92.2%)
Interest earned - outstanding debtors	2 163	1 668	378	17.1%	312	14.5%	643	22.9%	530	26.9%	1 863	94.6%	397	23.9%	71.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	2 453	-	(100.0%)
Fines	1 027	1 027	498	48.1%	230	22.1%	766	73.9%	226	22.1%	1 723	166.1%	420	127.4%	(47.0%)
Licences and permits	9 521	2 609	2 752	28.9%	3 575	37.6%	3 640	147.2%	1 135	43.5%	11 302	433.2%	3	2%	16 094.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	47 724	51 460	23 574	49.4%	15 693	31.4%	11 934	23.2%	-	-	51 013	97.1%	-	114.1%	-
Other own revenue	18 676	2 451	305	1.6%	299	1.5%	1 340	54.7%	346	16.1%	2 910	83.0%	7 044	384.3%	(64.6%)
Gains on disposal of PPE	10 865	22 350	218	1.9%	7 494	47.2%	2 968	12.3%	1 547	4.8%	13 227	40.9%	2 250	138.2%	(31.7%)
Operating Expenditure	**226 635**	**221 154**	**41 755**	**18.5%**	**49 481**	**21.9%**	**51 886**	**23.5%**	**130 226**	**58.9%**	**273 350**	**123.6%**	**40 627**	**110.4%**	**170.2%**
Employee related costs	100 564	88 606	24 778	24.6%	25 525	25.4%	20 661	34.3%	23 686	24.2%	107 650	109.9%	23 466	107.2%	1.2%
Remuneration of councillors	3 912	3 927	930	23.8%	931	23.8%	1 060	27.6%	982	25.0%	3 903	100.1%	1 078	103.4%	(8.9%)
Debt impairment	529	529	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 394	26 394	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 606	-	-	-	-	-	709	-	600	-	1 309	-	-	47.5%	(100.0%)
Bulk purchases	54 607	62 222	4 128	7.6%	12 653	23.8%	22 009	35.5%	63 967	102.8%	102 147	164.2%	8 698	89.4%	664.6%
Other Materials	4 682	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 821	5 821	439	7.5%	494	8.5%	850	14.6%	3 918	67.3%	5 700	97.9%	1 026	97.2%	281.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	27 060	24 234	11 527	41.8%	10 329	38.2%	6 033	(30.9%)	37 171	153.3%	52 692	217.2%	5 158	165.8%	148.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 008**	**-**	**20 948**		**6 327**		**(753)**		**(103 576)**		**(77 014)**		**3 187**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	66.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 008**	**-**	**20 948**		**6 327**		**(753)**		**(103 576)**		**(77 054)**		**(3 187)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 008**	**-**	**20 948**		**6 327**		**(753)**		**(103 576)**		**(77 054)**		**(3 187)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 008**	**-**	**20 948**		**6 327**		**(753)**		**(103 576)**		**(77 054)**		**(3 187)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 008**	**-**	**20 948**		**6 327**		**(753)**		**(103 576)**		**(77 054)**		**(3 187)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**29 293**	**17 917**	**3 280**	**11.2%**	**5 197**	**17.7%**	**2 013**	**15.7%**	**3 369**	**18.8%**	**14 860**	**81.8%**	**3 445**	**30.1%**	**(2.2%)**
National Government	19 638	14 356	1 921	9.8%	5 197	26.4%	2 013	19.6%	3 369	23.5%	13 501	92.7%	3 445	46.7%	(2.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19 638**	**14 356**	**1 921**	**9.8%**	**5 197**	**26.4%**	**2 013**	**19.6%**	**3 369**	**23.5%**	**13 501**	**92.7%**	**3 445**	**46.7%**	**(2.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	9 637	3 561	1 360	14.1%	-	-	-	-	-	-	1 360	38.2%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29 293**	**17 917**	**3 280**	**11.2%**	**5 197**	**17.7%**	**2 013**	**15.7%**	**3 369**	**18.8%**	**14 860**	**81.8%**	**3 445**	**30.1%**	**(2.2%)**
Governance and Administration	-	1 161	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	3 661	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 142	4 348	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 000	4 348	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 154	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 639**	**10 668**	**3 280**	**17.8%**	**5 197**	**27.9%**	**2 013**	**20.1%**	**3 369**	**33.7%**	**14 860**	**146.3%**	**3 445**	**77.3%**	**(2.2%)**
Planning and Development	10 639	3 864	3 280	17.8%	5 197	27.9%	2 013	73.0%	3 369	87.4%	14 860	380.4%	3 445	77.3%	(2.2%)
Road Transport	-	6 804	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	2 300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**212 759**	**203 509**	**76 793**	**36.1%**	**60 177**	**28.3%**	**66 169**	**32.5%**	**27 003**	**13.3%**	**230 141**	**113.1%**	**47 941**	**192.6%**	**(43.7%)**
Property rates, penalties and collection charges	15 163	14 621	5 669	37.4%	3 034	20.0%	2 865	19.6%	1 895	12.9%	13 446	92.0%	2 028	11.0%	(25.4%)
Service charges	169 811	113 624	29 346	26.8%	26 667	23.7%	27 314	24.2%	20 799	18.3%	103 455	93.8%	10 232	192.1%	34.8%
Other revenue	27 026	9 042	10 092	46.1%	10 775	43.8%	16 247	169.2%	3 731	41.6%	52 845	583.6%	27 801	791.5%	89.2%
Government - operating	47 734	50 346	23 074	48.3%	10 668	21.4%	12 282	24.4%	-	-	50 346	100.0%	-	-	
Government - capital	-	15 000	-	-	-	-	7 500	50.0%	-	-	7 500	50.0%	-	-	
Interest	2 23 5	2 556	412	17.3%	268	10.0%	754	29.5%	558	22.3%	2 041	81.0%	663	-	(42.1%)
Dividends													3 098		(100.0%)
Payments	**(326 643)**	**(321 154)**	**(73 118)**	**32.3%**	**(62 566)**	**28.1%**	**(45 883)**	**20.6%**	**(156 225)**	**70.0%**	**(338 789)**	**153.2%**	**(62 525)**	**267.7%**	**149.9%**
Suppliers and employees	(324 207)	(319 218)	(72 001)	32.8%	(62 437)	28.5%	(46 781)	20.9%	(156 153)	71.2%	(338 340)	154.3%	(62 424)	266.7%	150.0%

Finance charges	(1 836)	(1 836)	(118)	6.4%	(110)	6.0%	(111)	6.1%	(120)	6.5%	(458)	25.0%	(84)	45.5%	314%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(13 284)**	**(17 645)**	**3 674**	**(27.7%)**	**(2 398)**	**25.0%**	**20 270**	**(114.9%)**	**(129 218)**	**732.3%**	**(109 633)**	**615.8%**	**(14 594)**	**36.4%**	**766.9%**
Cash Flow from Investing Activities															
Receipts	**15 894**	**31 900**	**218**	**1.4%**	**7 494**	**47.2%**	**3 840**	**12.0%**	**1 547**	**4.8%**	**13 107**	**41.0%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	15 894	31 900	218	1.4%	7 494	47.2%	3 840	12.0%	1 547	4.8%	13 107	41.0%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(14 256)**	**(3 280)**	**-**	**(5 197)**	**-**	**(2 810)**	**19.6%**	**(2 368)**	**23.5%**	**(14 655)**	**102.1%**	**(3 373)**	**31.2%**	**(5.7%)**
Capital assets	-	(14 256)	(3 280)	-	(5 197)	-	(2 810)	19.6%	(2 368)	23.5%	(14 655)	102.1%	(3 373)	31.2%	(5.7%)
Net Cash from/(used) Investing Activities	**15 894**	**17 645**	**(3 062)**	**(19.3%)**	**2 298**	**14.5%**	**1 033**	**5.9%**	**(1 822)**	**(10.3%)**	**(1 556)**	**(8.8%)**	**(3 373)**	**(205.5%)**	**(49.8%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**10.7%**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	10.7%	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**23.3%**	**-**
Net Increase/(Decrease) in cash held	**2 609**	**0**	**612**	**23.5%**	**(1 092)**	**(42.0%)**	**21 303**	**5 327 277.3%**	**(131 040)**	**########**	**(110 211)**	**########**	**(18 157)**	**(76.2%)**	**621.7%**
Cash/cash equivalents at the year begin:	12 427	715	773	6.2%	1 385	11.2%	293	37.9%	21 660	2 784.9%	715	99.6%	20 827	277.9%	6.4%
Cash/cash equivalents at the year end:	**14 987**	**715**	**1 385**	**9.2%**	**293**	**2.0%**	**21 660**	**2 763.1%**	**(109 438)**	**(14 158.3%)**	**(109 438)**	**(14 158.3%)**	**2 130**	**17.9%**	**(1 589.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	4 020	43.6%	1 116	10.8%	768	7.2%	4 032	38.4%	10 527	26.9%	-	-	516	4.5%
Receivables from Non-exchange Transactions - Royal	1 004	5.4%	577	2.7%	472	2.2%	18 977	90.0%	21 061	53.6%	-	-	8 038	38.0%
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	606	15.1%	381	6.3%	282	4.6%	4 823	73.9%	6 122	15.6%	-	-	1 435	23.5%
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	4.1%	129	8.4%	11	7%	1 240	80.6%	1 550	3.9%	-	-	884	57.0%
Total By Income Source	**5 675**	**17.0%**	**2 203**	**5.6%**	**1 548**	**3.9%**	**29 952**	**73.5%**	**39 321**	**100.0%**	**-**	**-**	**11 048**	**28.0%**
Debtors Age Analysis By Customer Group														
Organs of State	164	4.6%	130	3.9%	140	4.1%	2 949	87.4%	3 370	8.6%	-	-	266	7.9%
Commercial	2 884	26.7%	733	6.8%	446	4.1%	6 666	64.4%	10 845	27.6%	-	-	2 130	20.2%
Households	2 627	15.4%	1 340	7.8%	962	5.7%	12 337	71.1%	17 266	43.9%	-	-	7 651	44.8%
Other	1 023	10.4%	307	4.0%	305	3.1%	8 027	82.5%	9 732	24.8%	-	-	3 001	33.0%
Total By Customer Group	**6 675**	**17.0%**	**2 203**	**5.6%**	**1 548**	**3.9%**	**29 952**	**73.5%**	**39 321**	**100.0%**	**-**	**-**	**11 048**	**28.0%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	12 121	10.1%	3 678	3.2%	11 375	9.4%	93 181	77.3%	120 553	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**12 121**	**10.1%**	**3 678**	**3.2%**	**11 375**	**9.4%**	**93 181**	**77.3%**	**120 553**	**100.0%**

Contact Details

Municipal Manager	Mr J Makhuvha	015 534 6100
Financial Manager	Ms NT Ndhlovhedzeketa	015 534 6212

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MUTALE (LM342)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**105 116**	**108 188**	**40 590**	**38.6%**	**31 991**	**30.4%**	**25 301**	**23.4%**	**2 451**	**2.3%**	**100 334**	**92.7%**	**3 633**	**95.2%**	**(32.5%)**
Property rates	2 193	1 998	497	22.7%	497	23.1%	497	25.0%	331	16.7%	1 823	91.7%	498	84.3%	(33.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 263	1 303	326	25.4%	333	25.4%	324	24.9%	216	16.6%	1 192	91.5%	217	100.8%	(31.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	97	88	22	24.8%	22	23.1%	20	22.9%	10	10.9%	78	87.6%	38	144.4%	(74.6%)
Interest earned - external investments	500	2 600	366	73.0%	172	34.5%	269	10.3%	230	8.1%	1 041	40.1%	435	166.1%	(47.1%)
Interest earned - outstanding debtors	500	100	35	11.0%	-	-	141	93.8%	4	2.8%	200	133.2%	126	121.1%	(96.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	302	420	-	-	-	-	-	-	-	-	-	-	6	2.2%	(100.0%)
Licences and permits	3 170	3 122	686	21.6%	676	21.3%	646	20.5%	766	24.3%	2 773	88.8%	463	89.1%	65.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	94 127	94 127	27 927	29.4%	29 646	31.5%	22 238	23.6%	-	-	79 841	84.8%	1 091	59.8%	(100.0%)
Other own revenue	3 464	4 528	1 599	52.9%	632	21.6%	1 167	29.6%	883	20.2%	4 280	98.2%	828	719.8%	36.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**90 837**	**88 377**	**11 444**	**12.8%**	**12 914**	**14.2%**	**11 222**	**12.7%**	**8 366**	**9.5%**	**43 945**	**49.7%**	**9 868**	**106.6%**	**(14.8%)**
Employee related costs	45 808	43 809	5 146	11.2%	6 932	13.1%	6 264	13.0%	3 539	8.1%	19 940	45.0%	5 673	68.8%	(37.6%)
Remuneration of councillors	6 338	7 017	1 424	17.1%	1 388	16.7%	1 219	16.2%	880	11.8%	4 910	65.0%	1 632	83.2%	(46.1%)
Debt impairment	2 234	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 174	3 174	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	162	162	15	9.0%	13	8.2%	18	11.2%	4	2.3%	50	30.7%	21	49.1%	(82.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 213	3 004	1 709	75.2%	927	40.8%	764	25.4%	249	8.1%	3 649	121.2%	393	16.3%	(19.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	29 901	29 490	3 150	10.9%	4 583	15.9%	3 958	13.2%	3 693	12.4%	15 383	51.8%	2 150	176.3%	71.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**14 273**	**19 812**	**29 146**		**19 077**		**14 080**		**(5 915)**		**56 389**		**(6 167)**		
Transfers recognised - capital	23 807	23 807	-	-	-	-	-	-	-	-	-	-	3 706	32.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**38 080**	**43 619**	**29 146**		**19 077**		**14 080**		**(5 915)**		**56 389**		**(2 461)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**38 080**	**43 619**	**29 146**		**19 077**		**14 080**		**(5 915)**		**56 389**		**(2 461)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**38 080**	**43 619**	**29 146**		**19 077**		**14 080**		**(5 915)**		**56 389**		**(2 461)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**38 080**	**43 619**	**29 146**		**19 077**		**14 080**		**(5 915)**		**56 389**		**(2 461)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**32 077**	**45 335**	**6 725**	**21.0%**	**7 194**	**22.4%**	**1 758**	**3.9%**	**5 020**	**11.1%**	**20 695**	**45.7%**	**3 279**	**54.7%**	**53.1%**
National Government	24 060	27 922	5 373	22.3%	7 154	29.7%	1 421	5.1%	4 870	17.4%	18 819	67.4%	3 279	4.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	3 279	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 060**	**27 922**	**5 373**	**22.3%**	**7 154**	**29.7%**	**1 421**	**5.1%**	**4 870**	**17.4%**	**18 819**	**67.4%**	**3 279**	**76.1%**	**48.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 017	17 413	1 352	16.9%	40	0%	334	1.9%	150	3%	1 876	10.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**32 077**	**45 335**	**6 725**	**21.0%**	**7 194**	**22.4%**	**1 758**	**3.9%**	**5 020**	**11.1%**	**20 695**	**45.7%**	**3 279**	**54.7%**	**53.1%**
Governance and Administration	**1 920**	**1 920**	**-**	**-**	**46**	**2.4%**	**-**	**-**	**-**	**-**	**46**	**2.4%**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	170	620	-	-	29	16.8%	-	-	-	-	29	4.7%	-	9.4%	-
Corporate Services	1 752	1 300	-	-	16	0%	-	-	-	-	16	0%	-	-	-
Community and Public Safety	**65 111**	**17 800**	**-**	**-**	**7 071**	**10.9%**	**870**	**4.9%**	**100**	**4.4%**	**7 941**	**77 %**	**-**	**-**	**(100.0%)**
Community & Social Services	726	2 418	-	-	-	-	-	-	100	4.4%	100	4.4%	-	-	(100.0%)
Sport And Recreation	9 498	9 397	-	-	2 071	21.8%	870	9.3%	410	4.4%	3 351	35.7%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**15 562**	**25 303**	**6 725**	**43.2%**	**5 083**	**32.7%**	**888**	**3.5%**	**4 460**	**17.6%**	**17 155**	**67.8%**	**3 279**	**70.1%**	**36.0%**
Planning and Development	-	5 270	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	15 562	19 933	6 725	43.2%	5 083	32.7%	888	4.4%	4 460	22.4%	17 155	86.1%	3 279	70.3%	36.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**588**	**5 260**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	588	5 260	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**3 896**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**127 878**	**130 585**	**57 131**	**44.7%**	**37 622**	**29.4%**	**31 205**	**23.9%**	**1 853**	**1.4%**	**127 811**	**97.9%**	**2 276**	**98.8%**	**(18.4%)**
Property rates, penalties and collection charges	1 720	1 928	1 271	73.9%	169	11.0%	200	10.4%	132	7.0%	1 790	93.1%	551	14.4%	(75.8%)
Service charges	1 219	998	111	9.1%	111	9.1%	148	34.9%	182	18.2%	464	93.8%	166		(2.3%)
Other revenue	4 327	7 438	2 332	27.4%	1 462	33.8%	1 910	24.0%	1 338	18.0%	6 641	89.8%	1 119		17.1%
Government - operating	94 527	94 527	43 216	62.8%	35 740	38.0%	28 765	30.9%	-	-	104 946	111.4%	-	98.4%	
Government - capital	25 085	25 085	9 796	62.8%	-	-	-	-	-	-	9 796	39.8%	-	104.8%	
Interest	1 000	2 609	406	40.7%	172	23.6%	268	10.5%	336	9.8%	1 182	38.6%	439	108.7%	(43.7%)
Dividends															
Payments	**(88 692)**	**(88 447)**	**(21 747)**	**24.5%**	**(17 321)**	**19.5%**	**(14 337)**	**16.6%**	**(9 911)**	**11.5%**	**(63 316)**	**71.2%**	**(14 281)**	**155.8%**	**(30.8%)**
Suppliers and employees	(88 440)	(88 903)	(21 718)	24.6%	(17 300)	19.6%	(14 319)	17.7%	(9 898)	13.2%	(63 235)	78.2%	(14 022)	155.7%	(29.4%)

Finance charges	(162)	-	(32)	18.4%	(21)	12.6%	(16)	-	(15)	-	(61)	-	(226)	218.8%	(62.2%)
Transfers and grants	-	(5 548)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**39 248**	**44 659**	**33 393**	**99.1%**	**29 392**	**51.7%**	**16 667**	**33.3%**	**(9 958)**	**(18.3%)**	**64 495**	**166.4%**	**(12 011)**	**(5.2%)**	**(22.9%)**
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities															
Receipts	**1 000**	**150**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	1 000	(642)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(32 077)**	**(41 002)**	**(19 965)**	**62.2%**	**(7 775)**	**24.2%**	**(2 519)**	**6.1%**	**(5 166)**	**12.6%**	**(35 454)**	**86.3%**	**(3 278)**	**54.7%**	**58.4%**
Capital assets	(32 077)	(41 002)	(19 965)	62.2%	(7 775)	24.2%	(2 519)	6.1%	(5 166)	12.6%	(35 454)	86.3%	(3 278)	54.7%	58.4%
Net Cash from/(used) Investing Activities	**(31 077)**	**(40 936)**	**(19 965)**	**64.2%**	**(7 775)**	**25.6%**	**(2 519)**	**8.2%**	**(5 166)**	**12.7%**	**(35 454)**	**86.8%**	**(3 278)**	**56.7%**	**58.4%**
Cash Flow from Financing Activities															
Receipts	**3**	**1**	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3	1	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(489)**	**(548)**	**(946)**	**59.1%**	**(657)**	**31.4%**	**(1659)**	**59.7%**	**(498)**	**19.7%**	**(2556)**	**165.1%**	**(911)**	**165.8%**	**(54.9%)**
Repayment of borrowing	(489)	(548)	(946)	59.1%	(657)	31.4%	(1659)	59.7%	(498)	19.7%	(2556)	165.1%	(911)	165.8%	(54.9%)
Net Cash from/(used) Financing Activities	**(487)**	**(547)**	**(946)**	**20.5%**	**(657)**	**21.2%**	**(1659)**	**29.6%**	**(498)**	**19.7%**	**(2556)**	**163.3%**	**(911)**	**165.8%**	**(54.9%)**
Net Increase/(Decrease) in cash held	**7 734**	**2 777**	**13 325**	**198.2%**	**12 430**	**160.7%**	**14 249**	**513.1%**	**(13 322)**	**(479.7%)**	**26 681**	**1 032.8%**	**(15 382)**	**(680.6%)**	**(13.4%)**
Cash/cash equivalents at the year begin:	2 000	33 959	-	-	15 325	766.2%	27 754	81.7%	42 003	123.7%	-	-	6629	99.8%	(123.12%)
Cash/cash equivalents at the year end:	9 734	36 459	15 325	157.4%	27 754	285.1%	42 003	115.2%	28 681	86.4%	26 681	93.4%	(16 082)	(167.8%)	(277.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Nzwakiwon Shumani	013 667 6001
Financial Manager	Mr Mavuthe Mahori	013 667 6008

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THULAMELA (LM343)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**737 791**	**691 782**	**238 714**	**32.4%**	**203 447**	**27.6%**	**499 160**	**59.1%**	**46 089**	**6.7%**	**897 411**	**129.7%**	**168 455**	**102.1%**	**(72.6%)**
Property rates	53 705	43 626	39 029	72.3%	28 696	53.4%	(16 223)	(37.2%)	13 040	30.0%	52 503	121.6%	57 021	178.3%	(77.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	15 913	15 872	12 428	78.1%	12 827	80.6%	11 960	75.3%	11 913	75.1%	49 183	309.9%	11 035	301.4%	8.1%
Service charges - other	33 666	-	-	-	(1)	-	120	-	171	-	290	-	-	-	-
Rental of facilities and equipment	1 000	600	141	14.1%	171	17.1%	120	20.0%	171	28.5%	603	101.2%	162	70.4%	13.5%
Interest earned - external investments	25 000	23 010	5 052	20.2%	4 991	20.0%	5 668	24.6%	6 960	30.4%	22 706	98.7%	4 042	105.2%	64.1%
Interest earned - outstanding debtors	17 525	16 671	4 886	27.9%	5 083	29.0%	5 208	26.2%	4 709	22.7%	19 884	100.1%	3 162	98.7%	48.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	15 000	9 000	339	2.3%	291	1.7%	261	2.9%	131	1.5%	1 012	11.2%	630	14.8%	(69.8%)
Licences and permits	270	270	3 455	920.3%	2 946	784.3%	2 960	802.3%	3 068	829.5%	12 389	3 346.4%	2 835	3 466.5%	8.2%
Agency services	12 000	12 171	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	312 802	313 466	160 425	35.2%	145 031	28.2%	387 146	79.4%	-	-	712 602	139.8%	-	88.8%	-
Other own revenue	66 706	52 836	4 939	8.4%	3 399	6.0%	12 024	23.7%	6 982	11.9%	26 960	49.2%	89 078	144.8%	(93.2%)
Gains on disposal of PPE	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**630 191**	**642 150**	**122 382**	**19.2%**	**152 194**	**23.8%**	**137 593**	**21.4%**	**93 170**	**14.5%**	**505 339**	**78.7%**	**173 101**	**84.1%**	**(46.2%)**
Employee related costs	200 994	202 022	49 117	23.9%	43 668	21.2%	47 760	23.6%	53 160	26.3%	192 716	95.2%	49 998	98.8%	6.3%
Remuneration of councillors	24 470	24 470	5 944	24.3%	5 956	24.1%	6 841	28.0%	6 164	25.2%	24 903	101.8%	6 300	104.1%	(2.8%)
Debt impairment	75 215	89 702	1 039	1.4%	36 224	48.2%	13 067	14.6%	-	-	50 330	56.1%	7 618	15.8%	(100.0%)
Depreciation and asset impairment	81 999	77 042	-	-	-	-	13 810	17.9%	202	0.3%	14 012	18.1%	-	-	(100.0%)
Finance charges	1 000	1 000	4	0%	0	-	-	-	-	-	4	4%	151	10.2%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	8 000	8 000	2 570	32.1%	1 788	22.4%	2 033	25.6%	2 388	29.8%	8 778	109.7%	-	-	(100.0%)
Contracted services	1 000	2 100	98	9.8%	92	9.2%	1 438	45.1%	882	27.6%	2 491	78.1%	494	48.2%	113.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	241 712	238 810	64 598	26.7%	64 517	26.7%	52 643	22.2%	29 697	12.6%	211 553	89.6%	108 514	119.7%	(72.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	580	-	580	-	-	-	(100.0%)
Surplus/(Deficit)	**99 600**	**49 631**	**116 332**		**51 252**		**271 567**		**(47 081)**		**392 071**		**(4 646)**		
Transfers recognised - capital	132 820	152 939	-	-	-	-	108 792	69.9%	-	-	108 792	69.9%	-	72.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**232 420**	**202 330**	**116 332**		**51 252**		**380 359**		**(47 081)**		**500 863**		**(4 646)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**232 420**	**202 330**	**116 332**		**51 252**		**380 359**		**(47 081)**		**500 863**		**(4 646)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**232 420**	**202 330**	**116 332**		**51 252**		**380 359**		**(47 081)**		**500 863**		**(4 646)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**232 420**	**202 330**	**116 332**		**51 252**		**380 359**		**(47 081)**		**500 863**		**(4 646)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**312 420**	**312 330**	**43 622**	**14.0%**	**73 581**	**23.6%**	**46 656**	**14.9%**	**55 937**	**17.9%**	**219 793**	**70.4%**	**95 042**	**72.8%**	**(41.1%)**
National Government	132 820	152 939	39 883	30.0%	45 231	34.1%	32 962	21.6%	33 208	21.8%	151 356	99.1%	73 252	96.9%	(54.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**132 820**	**152 939**	**39 883**	**30.0%**	**45 231**	**34.1%**	**32 962**	**21.6%**	**33 208**	**21.8%**	**151 356**	**99.1%**	**73 252**	**96.9%**	**(54.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	179 600	159 391	3 739	2.1%	28 350	15.8%	13 693	8.6%	22 637	14.2%	68 438	42.9%	22 790	33.0%	(1.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**312 420**	**312 330**	**43 622**	**14.0%**	**73 581**	**23.6%**	**46 656**	**14.9%**	**55 937**	**17.9%**	**219 793**	**70.4%**	**95 042**	**72.8%**	**(41.1%)**
Governance and Administration	**7 168**	**4 168**	**476**	**6.7%**	**(1)**	**(14%)**	**1 418**	**33.9%**	**3 591**	**86.1%**	**4 483**	**87.1%**	**924**	**68.1%**	**288.8%**
Executive & Council	33	-	-	-	-	-	-	-	-	-	-	-	-	3.2%	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	7 235	6 168	498	6.3%	(0)	(1%)	1 418	22.9%	3 591	58.9%	4 553	67.1%	994	33.8%	136.6%
Community and Public Safety	**43 648**	**49 507**	**1 485**	**3.7%**	**5 547**	**11.1%**	**4 643**	**11.1%**	**1 635**	**3.9%**	**16 764**	**48.4%**	**11 415**	**11.9%**	**(71.9%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	26 023	20 270	486	1.7%	3 107	10.0%	1 760	7.0%	3 012	11.9%	8 079	33.0%	4 668	49.7%	(38.1%)
Public Safety	1 500	1 500	-	-	10	0%	0	0%	-	-	11	1.0%	-	2.9%	-
Housing	15 625	14 537	1 000	10.9%	9 730	62.2%	2 883	199%	671	4.2%	11 315	77.9%	6 648	28.4%	(62.9%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**291 698**	**264 703**	**41 547**	**15.9%**	**62 738**	**24.4%**	**40 583**	**15.3%**	**50 033**	**18.9%**	**195 902**	**74.0%**	**79 311**	**85.3%**	**(36.9%)**
Planning and Development	2 800	2 800	-	-	488	17.8%	-	-	488	17.3%	488	17.3%	471	67.3%	(100.0%)
Road Transport	288 898	261 903	41 547	16.1%	62 241	24.6%	40 583	15.5%	50 033	19.1%	190 404	74.6%	78 840	86.4%	(36.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**988**	**437**	**34**	**3.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**34**	**7.9%**	**2 244**	**58.8%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	988	437	34	3.5%	-	-	-	-	-	-	34	7.9%	2 244	58.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**773 681**	**800 681**	**291 422**	**37.7%**	**278 124**	**36.0%**	**212 338**	**26.5%**	**49 828**	**5.1%**	**822 712**	**102.8%**	**105 132**	**96.9%**	**(81.2%)**
Property rates, penalties and collection charges	21 480	15 234	4 907	22.8%	4 908	23.2%	5 071	33.3%	6 022	39.5%	20 986	137.8%	7 141	47.2%	(15.7%)
Service charges	19 863	19 900	4 998	25.2%	3 481	17.5%	4 096	20.2%	3 666	29.6%	16 372	84.6%	3 691		(0.2%)
Other revenue	52 605	66 542	13 382	25.7%	30 647	58.3%	36 662	55.2%	23 617	34.5%	103 232	179.5%	84 641	136.7%	(72.2%)
Government - operating	512 822	513 486	218 979	42.7%	170 531	33.2%	116 943	22.8%			505 452	98.5%		103.2%	
Government - capital	152 852	152 852	53 156	34.8%	70 557	46.2%	48 566	31.8%			172 279	112.7%		100.0%	
Interest	12 059	12 059	6 378	52.9%	6 396	53.0%	1 000	19.0%	7 560	22.8%	21 333	74.5%	4 443	36.7%	64.2%
Dividends															
Payments	**(489 887)**	**(473 158)**	**(74 647)**	**15.5%**	**(76 512)**	**16.2%**	**(138 329)**	**29.1%**	**(107 329)**	**22.8%**	**(399 817)**	**84.8%**	**(145 919)**	**142.2%**	**(26.4%)**
Suppliers and employees	(220 935)	(474 158)	(74 643)	33.7%	(76 511)	34.7%	(138 329)	(29.2%)	(107 329)	22.8%	(399 813)	84.2%	(145 888)	142.8%	(26.4%)

Finance charges	(1 200)	(1 000)	(4)	3%	(0)	-	-	-	-	-	(4)	4%	(115)	10.2%	(100.0%)
Transfers and grants	(294 712)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**291 194**	**323 533**	**216 575**	**74.4%**	**159 612**	**68.5%**	**74 693**	**22.7%**	**(68 561)**	**(20.4%)**	**423 666**	**130.2%**	**(40 737)**	**35.3%**	**63.9%**
Cash Flow from Investing Activities															
Receipts	**1 000**	**-**	**(100 000)**	**(10 000.0%)**	**-**	**-**	**-**	**-**	**-**	**-**	**(100 000)**	**-**	**-**	**80 000.0%**	**-**
Proceeds on disposal of PPE	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(100 000)	-	-	-	-	-	-	-	(100 000)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(312 420)**	**(312 338)**	**(40 622)**	**14.0%**	**(72 591)**	**23.6%**	**(49 656)**	**14.9%**	**(55 937)**	**17.9%**	**(219 793)**	**70.4%**	**(93 943)**	**72.8%**	**(41.7%)**
Capital assets	(312 420)	(312 338)	(40 622)	14.0%	(72 591)	23.6%	(49 656)	14.9%	(55 937)	17.9%	(219 793)	70.4%	(93 943)	72.8%	(41.7%)
Net Cash from/(used) Investing Activities	**(311 420)**	**(312 338)**	**(140 622)**	**46.1%**	**(72 591)**	**23.6%**	**(49 656)**	**14.9%**	**(55 937)**	**17.9%**	**(319 793)**	**102.4%**	**(93 943)**	**3.8%**	**(41.7%)**
Cash Flow from Financing Activities															
Receipts	**40 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**22.2%**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(80 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(80 000)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(40 000)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(60 226)**	**13 205**	**72 953**	**(181.4%)**	**126 032**	**(313.3%)**	**27 355**	**207.2%**	**(122 438)**	**(927.2%)**	**103 962**	**787.9%**	**(126 728)**	**5 468.4%**	**(10.3%)**
Cash/cash equivalents at the year begin:	156 862	313 067	313 067	199.7%	386 020	246.0%	512 052	163.5%	539 407	172.3%	313 067	100.0%	439 028	182.3%	1.7%
Cash/cash equivalents at the year end:	116 637	326 271	386 020	331.1%	512 052	439.1%	539 407	165.3%	417 168	127.9%	417 168	127.9%	312 300	251.8%	5.9%

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	7 043	9.4%	2 368	3.1%	3 568	4.7%	62 171	82.8%	75 150	19.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	2 394	6.7%	1 039	2.9%	1 024	2.7%	33 339	88.4%	37 796	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 063	6.7%	1 799	5.9%	1 714	5.6%	25 786	83.7%	30 932	13.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 931	2.4%	2 624	1.0%	2 072	0%	216 601	95.5%	255 228	57.6%	-	-	-	-
Total By Income Source	**18 436**	**4.7%**	**7 882**	**2.0%**	**8 368**	**2.1%**	**356 178**	**91.1%**	**399 764**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 436	4.7%	7 882	2.0%	8 368	2.1%	356 178	91.1%	399 764	100.0%	-	-	-	-
Total By Customer Group	**18 436**	**4.7%**	**7 882**	**2.0%**	**8 368**	**2.1%**	**356 178**	**91.1%**	**399 764**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 449	100.0%	-	-	-	-	-	-	4 449	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**4 449**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 449**	**100.0%**

Contact Details

Municipal Manager	Mr HC Matsaleka	015 962 7620
Financial Manager	Ms M A Matsaba	015 962 7516

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHADO (LIM344)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**791 582**	**791 582**	**239 295**	**30.1%**	**218 854**	**28.0%**	**177 389**	**23.8%**	**94 163**	**12.5%**	**710 899**	**95.7%**	**185 639**	**95.7%**	**(43.2%)**
Property rates	43 642	43 642	11 795	27.0%	12 187	27.9%	12 572	28.7%	14 648	33.5%	51 102	117.1%	11 186	103.3%	30.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	288 861	288 861	58 921	20.4%	49 153	17.0%	-	-	-	-	157 973	37.4%	64 796	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 724	9 724	2 121	21.8%	2 288	23.5%	2 288	23.5%	2 288	23.5%	8 985	92.4%	2 011	-	13.8%
Service charges - other					39 220		47 900		67 087		152 217				(100.0%)
Rental of facilities and equipment	448	448	116	25.8%	92	20.5%	34	7.6%	93	20.8%	334	74.6%	68	74.4%	34.3%
Interest earned - external investments	3 266	3 266	1 466	44.9%	2 276	69.7%	1 017	31.1%	2 913	89.2%	7 673	235.0%	809	83.8%	251.7%
Interest earned - outstanding debtors	11 961	11 961	2 158	17.9%	766	6.4%	1 881	15.7%	1 844	15.7%	6 441	53.8%	1 666	68.8%	10.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 641	1 641	366	22.3%	343	20.9%	244	14.9%	150	9.2%	1 118	68.1%	391	84.7%	60.8%
Licences and permits	11 251	11 251	2 336	20.8%	2 116	18.8%	1 930	17.2%	2 448	21.8%	8 830	78.5%	2 084	66.8%	15.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	362 084	362 084	167 804	46.3%	116 136	32.1%	89 662	24.8%	-	-	354 602	97.9%	77 604	100.0%	(100.0%)
Other own revenue	17 162	17 162	2 355	13.4%	2 470	14.4%	586	3.4%	3 030	17.7%	8 394	48.9%	4 021	79.1%	(24.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**835 129**	**835 129**	**125 430**	**15.0%**	**156 058**	**18.7%**	**154 004**	**18.4%**	**157 273**	**18.8%**	**592 763**	**71.0%**	**184 472**	**81.9%**	**(4.4%)**
Employee related costs	241 177	241 177	53 908	22.4%	54 570	22.6%	56 606	23.6%	52 660	21.8%	217 806	84.4%	52 749	95.2%	(.2%)
Remuneration of councillors	20 910	20 910	5 377	25.8%	5 392	25.7%	6 040	27.9%	5 627	24.9%	22 584	100.0%	6 215	100.4%	(10.2%)
Debt impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	153 426	153 426	-	-	-	-	-	-	-	-	-	-	2 152	1.4%	(100.0%)
Finance charges	6 181	6 181	208	3.4%	693	11.2%	639	10.3%	-	-	1 541	24.9%	1 605	49.3%	(100.0%)
Bulk purchases	216 928	216 928	17 502	8.1%	41 888	19.3%	48 620	22.1%	49 086	22.9%	157 911	72.8%	67 502	124.2%	(26.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	2 757	-	2 757	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	184 766	184 766	48 386	26.2%	49 554	23.8%	42 158	22.8%	49 080	26.2%	191 277	98.1%	34 048	95.2%	30.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(83 537)**	**(83 537)**	**103 865**		**61 999**		**23 384**		**(63 109)**		**126 136**		**1 166**		
Transfers recognised - capital	129 264	129 264	43 431	33.6%	-	-	-	-	-	-	43 431	33.6%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**45 727**	**45 727**	**147 282**		**61 999**		**23 384**		**(63 109)**		**169 557**		**1 166**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**45 727**	**45 727**	**147 282**		**61 999**		**23 384**		**(63 109)**		**169 557**		**1 166**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**45 727**	**45 727**	**147 282**		**61 999**		**23 384**		**(63 109)**		**169 557**		**1 166**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**45 727**	**45 727**	**147 282**		**61 999**		**23 384**		**(63 109)**		**169 557**		**1 166**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**163 938**	**169 200**	**25 988**	**15.9%**	**69 194**	**42.2%**	**26 173**	**15.6%**	**39 137**	**23.3%**	**160 493**	**95.4%**	**109 695**	**94.3%**	**(61.1%)**
National Government	129 264	129 264	22 016	17.0%	61 463	47.5%	17 252	13.3%	22 878	17.7%	123 558	95.6%	87 133	97.2%	(73.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**129 264**	**129 264**	**22 016**	**17.0%**	**61 463**	**47.5%**	**17 252**	**13.3%**	**22 878**	**17.7%**	**123 558**	**95.6%**	**87 133**	**97.2%**	**(73.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	34 674	39 936	3 973	11.5%	7 722	22.3%	8 974	23.0%	16 259	41.7%	36 927	94.4%	13 562	80.4%	19.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**163 938**	**169 200**	**25 988**	**15.9%**	**69 194**	**42.2%**	**26 175**	**15.6%**	**39 137**	**23.3%**	**160 495**	**95.4%**	**109 695**	**94.3%**	**(61.1%)**
Governance and Administration	**8 176**	**36 926**	**1 975**	**24.2%**	**4 014**	**47.1%**	**715**	**1.9%**	**3 488**	**9.4%**	**8 910**	**41.1%**	**4 703**	**(856.9%)**	**44.9%**
Executive & Council	8 019	20 020	1 373	16.0%	4 004	47.0%	730	3.6%	2 490	12.1%	8 602	43.2%	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	346.2%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	1 722	99.3%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3 915**	**314.0%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	2 915	275.7%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**119 854**	**119 664**	**18 638**	**15.6%**	**57 428**	**47.9%**	**20 222**	**16.9%**	**24 900**	**20.8%**	**121 236**	**101.3%**	**87 543**	**79.8%**	**(71.5%)**
Planning and Development	1 066	920	-	-	56	5.2%	262	23.5%	192	17.2%	360	39.0%	-	7.3%	(100.0%)
Road Transport	118 764	118 744	18 638	15.7%	57 368	48.3%	20 010	16.9%	24 648	20.8%	120 668	101.6%	87 543	81.3%	(71.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**35 585**	**29 651**	**5 958**	**16.8%**	**7 704**	**21.7%**	**5 218**	**18.6%**	**11 697**	**41.7%**	**30 577**	**108.9%**	**8 617**	**76.2%**	**35.7%**
Electricity	35 585	29 651	5 958	16.8%	7 704	21.7%	5 218	18.6%	11 697	41.7%	30 577	108.9%	8 617	83.2%	35.7%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	27.3%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**880 836**	**897 659**	**272 129**	**30.9%**	**255 918**	**29.1%**	**278 459**	**31.0%**	**102 090**	**11.4%**	**908 596**	**101.2%**	**87 467**	**95.4%**	**16.7%**
Property rates, penalties and collection charges	43 642	49 711	11 796	27.0%	12 372	28.3%	12 513	25.2%	14 767	29.7%	51 448	103.5%	10 027	99.1%	47.3%
Service charges	**284 563**	**339 070**	**69 916**	**26.4%**	**90 248**	**33.2%**	**69 933**	**31.8%**	**74 945**	**33.3%**	**374 656**	**93.8%**	**69 607**	**93.8%**	**10.9%**
Other revenue	34 668	18 742	3 766	11.3%	4 158	12.1%	2 662	14.9%	8 022	42.8%	18 747	99.6%	7 521	101.3%	3.6%
Government - operating	382 010	363 099	169 338	45.2%	119 223	32.1%	91 453	25.2%			359 564	99.6%		100.1%	
Government - capital	160 410	160 410	17 312	10.8%	29 917	18.6%	81 751	51.0%			128 980	80.4%		99.7%	
Interest	15 384	15 784	3 940	25.6%	3 940	100%	8 158	53.0%	4 402	28.2%	16 440	90.4%	3 764	90.4%	16.2%
Dividends															
Payments	**(787 794)**	**(793 654)**	**(125 467)**	**17.7%**	**(226 780)**	**28.2%**	**(144 153)**	**20.6%**	**(139 168)**	**19.9%**	**(617 596)**	**88.1%**	**(181 449)**	**86.8%**	**(23.3%)**
Suppliers and employees	(701 020)	(693 203)	(120 261)	17.9%	(206 380)	29.8%	(140 929)	20.8%	(139 932)	20.1%	(614 006)	89.6%	(179 628)	105.8%	(22.0%)

Finance charges	(6 581)	(7 343)	(208)	3.3%	(2 936)	40.0%	(177)	2.4%	(108)	1.5%	(2 663)	40.8%	(1 886)	2.5%	(64.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**173 133**	**197 653**	**146 662**	**84.7%**	**47 152**	**27.2%**	**134 356**	**63.2%**	**(37 978)**	**(18.8%)**	**291 666**	**147.7%**	**(63 583)**	**270.6%**	**(60.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(163 938)	(129 268)	(34 655)	14.7%	(74 619)	45.2%	(23 965)	20.1%	(42 173)	33.4%	(167 234)	129.4%	(73 738)	82.3%	(43.8%)
Capital assets	(163 938)	(129 268)	(34 655)	14.7%	(74 619)	45.2%	(23 965)	20.1%	(42 173)	33.4%	(167 234)	129.4%	(73 738)	82.3%	(43.8%)
Net Cash from/(used) Investing Activities	**(163 938)**	**(129 268)**	**(34 655)**	**14.7%**	**(74 619)**	**45.2%**	**(23 965)**	**20.1%**	**(42 173)**	**33.4%**	**(167 234)**	**129.4%**	**(73 738)**	**82.8%**	**(43.8%)**
Cash Flow from Financing Activities															
Receipts	-	1 276	-	-	-	-	-	-	-	-	-	-	-	40.1%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	1 276	-	-	-	-	-	-	-	-	-	-	-	40.1%	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 888)	(1 839)	(716)	39.9%	(661)	4.5%	(722)	137.6%	-	-	(1 522)	84.6%	(1 888)	148.1%	(100.0%)
Repayment of borrowing	(1 888)	(1 839)	(716)	39.9%	(661)	4.5%	(722)	137.6%	-	-	(1 522)	84.6%	(1 888)	148.1%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 888)**	**(524)**	**(716)**	**39.9%**	**(661)**	**4.5%**	**(722)**	**137.6%**	**-**	**-**	**(1 522)**	**290.6%**	**(1 888)**	**273.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**7 415**	**67 267**	**121 888**	**1 643.9%**	**(28 948)**	**(363.4%)**	**107 649**	**160.0%**	**(80 256)**	**(119.3%)**	**122 334**	**181.9%**	**(171 521)**	**32.2%**	**(53.2%)**
Cash/cash equivalents at the year begin:	5 600	-	40 556	556.9%	169 556	3 377.7%	141 556	-	249 540	-	40 556	-	174 078	-	63.9%
Cash/cash equivalents at the year end:	13 015	67 267	162 884	1 366.4%	140 608	1 143.0%	249 205	371.0%	169 338	251.7%	162 890	251.7%	2 557	(2.1%)	1364.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	10 688	45.8%	2 068	7.0%	16 122	49.8%	34 410	27.7%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	-	-	7 682	16.9%	2 082	7.4%	36 501	76.0%	48 267	38.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	697	7.3%	302	3.6%	8 683	69.2%	9 731	7.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	527	1.6%	1 245	4.8%	28 202	84.5%	33 992	27.4%	-	-	-	-
Total By Income Source	**-**	**-**	**26 596**	**19.8%**	**7 774**	**6.2%**	**92 039**	**74.0%**	**124 400**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	371	9.8%	1 682	44.6%	1 722	45.6%	3 775	3.0%	-	-	-	-
Commercial	-	-	12 585	45.4%	1 418	5.1%	14 284	51.5%	27 687	22.3%	-	-	-	-
Households	-	-	2 388	10.4%	1 407	6.0%	17 661	76.9%	22 957	18.5%	-	-	-	-
Other	-	-	4 452	22.5%	367	1.5%	13 348	76.0%	18 482	14.9%	-	-	-	-
Total By Customer Group	**-**	**-**	**26 596**	**19.8%**	**7 774**	**6.2%**	**92 039**	**74.0%**	**124 400**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 047	100.0%	-	-	-	-	-	-	15 047	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**15 047**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**15 047**	**100.0%**

Contact Details

Municipal Manager	Mr Mudzhiyadi IP	015 516 3009
Financial Manager	Ms Mashudu MP	015 516 3210

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: VHEMBE (DC34)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**991 785**	**839 377**	**300 591**	**33.9%**	**96 998**	**10.8%**	**98 189**	**11.7%**	**51 665**	**6.2%**	**552 426**	**65.8%**	**276 616**	**100.5%**	**(81.3%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	123 976	61 988	12 001	9.7%	32 369	26.1%	(1 609)	(2.6%)	3 334	5.4%	46 094	74.4%	14 516	12.4%	(77.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	(33)	-	-	-	(33)	-	-	-	-
Interest earned - external investments	11 927	11 927	5 564	46.6%	5 564	51.1%	(1 666)	(17.3%)	2 740	23.0%	12 203	104.0%	2 466	27.9%	11.0%
Interest earned - outstanding debtors	-	-	-	-	3 647	-	-	-	583	-	4 230	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	760 033	760 033	287 903	37.9%	53 616	7.1%	97 466	12.8%	44 662	5.9%	483 666	63.7%	166 043	106.2%	(76.1%)
Other own revenue	6 268	6 268	274	4.4%	1 203	20.2%	4 018	69.6%	142	2.2%	5 638	89.9%	71 681	2 947.5%	(99.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**832 925**	**681 638**	**139 084**	**16.7%**	**133 388**	**16.0%**	**140 846**	**20.7%**	**51 665**	**7.6%**	**464 981**	**68.2%**	**122 282**	**82.5%**	**(57.7%)**
Employee related costs	458 733	417 909	103 180	22.5%	102 837	22.4%	96 379	23.1%	33 696	8.1%	336 092	81.0%	87 919	63.8%	(37.9%)
Remuneration of councillors	13 182	11 034	2 797	21.2%	2 472	18.8%	3 068	27.7%	823	8.4%	9 432	85.7%	2 303	64.3%	(59.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	72 000	108 720	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	25	-
Other Materials	96 408	143 607	5 028	5.2%	1 902	2.0%	5 344	3.7%	3 402	2.4%	15 766	11.0%	47 568	-	(92.8%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	192 601	-	28 073	14.6%	26 076	13.5%	36 053	-	11 233	-	101 393	-	14 691	72.8%	(23.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**65 860**	**157 739**	**161 507**		**(36 390)**		**(42 656)**		**-**		**87 445**		**154 328**		
Transfers recognised - capital	688 707	688 707	192 745	27.9%	-	-	-	-	-	-	192 745	27.9%	-	27.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**787 567**	**856 446**	**359 252**		**(36 390)**		**(42 656)**		**-**		**280 190**		**154 328**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**787 567**	**856 446**	**359 252**		**(36 390)**		**(42 656)**		**-**		**280 190**		**154 328**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**787 567**	**856 446**	**359 252**		**(36 390)**		**(42 656)**		**-**		**280 190**		**154 328**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**787 567**	**856 446**	**359 252**		**(36 390)**		**(42 656)**		**-**		**280 190**		**154 328**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**839 574**	**839 574**	**29 315**	**3.5%**	**43 192**	**5.1%**	**69 669**	**8.3%**	**168 162**	**12.9%**	**250 338**	**29.8%**	**161 741**	**69.3%**	**(33.1%)**
National Government	688 707	688 707	29 315	4.2%	43 192	6.2%	69 314	9.5%	108 162	15.5%	246 983	35.3%	161 741	84.6%	(33.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	2 879	-	-	-	2 879	-	-	-	-
Other transfers and grants	140 867	140 867	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**839 574**	**839 574**	**29 315**	**3.5%**	**43 192**	**5.1%**	**69 193**	**8.2%**	**108 162**	**12.9%**	**249 862**	**29.8%**	**161 741**	**69.3%**	**(33.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	476	-	-	-	476	-	-	-	-
Capital Expenditure Standard Classification	**839 574**	**839 574**	**29 315**	**3.5%**	**43 192**	**5.1%**	**69 669**	**8.3%**	**108 162**	**12.9%**	**250 338**	**29.8%**	**161 741**	**69.3%**	**(33.1%)**
Governance and Administration	**16 168**	**16 168**	**-**	**-**	**1 174**	**7.3%**	**1 643**	**10.1%**	**77**	**0%**	**4 207**	**18.1%**	**545**	**11.1%**	**(70.4%)**
Executive & Council	4 227	4 227	-	-	-	-	-	-	72	1.7%	72	1.7%	-	87.9%	(100.0%)
Budget & Treasury Office	10 582	10 582	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	10 582	10 582	-	-	2 374	22.6%	3 051	38.2%	-	-	5 425	53.9%	243	22.7%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**77**	**-**	**77**	**-**	**7 665**	**84.9%**	**(99.7%)**
Community & Social Services	-	-	-	-	-	-	-	-	27	-	27	-	7 665	84.9%	(99.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 483**	**11 483**	**599**	**5.2%**	**2 246**	**19.6%**	**291**	**2.4%**	**369**	**3.4%**	**3 515**	**30.6%**	**-**	**32.9%**	**(100.0%)**
Planning and Development	11 483	11 483	599	5.2%	2 246	19.6%	291	2.4%	369	3.4%	3 515	30.6%	-	32.9%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**797 731**	**797 731**	**28 716**	**3.6%**	**38 572**	**4.8%**	**66 337**	**8.3%**	**107 616**	**13.5%**	**241 208**	**30.2%**	**153 532**	**70.0%**	**(29.9%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	797 731	797 731	28 716	3.6%	38 572	4.8%	66 337	8.3%	107 616	13.5%	241 208	30.2%	153 532	70.0%	(29.9%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 600 499**	**1 600 499**	**498 286**	**31.1%**	**226 461**	**14.1%**	**321 629**	**20.1%**	**9 570**	**.6%**	**1 055 947**	**66.0%**	**495 027**	**68.6%**	**(98.1%)**
Property rates, penalties and collection charges										-					
Service charges	122 876	122 876	12 081	9.7%	26 265	21.0%	12 465	10.1%	4 054	3.4%	50 601	44.6%	14 016	15.7%	(70.7%)
Other revenue	1 424	6 008	223	3.3%	140	2.0%	2 110	49.6%	110	1.8%	3 483	57.2%	164 238	165.7%	(99.9%)
Government - operating	762 041	762 041	287 932	37.8%	179 334	23.5%	139 082	15.9%		-	580 352	77.2%	59 021	15.3%	(100.0%)
Government - capital	392 067	392 067	92 396	23.6%	9 138	2.3%	167 972	42.8%		-	269 506	68.7%	218 000	100.0%	(100.0%)
Interest	11 927	11 927	5 396	45.2%	5 584	46.8%	4 000	33.5%	5 395	45.2%	20 374	170.8%	3 539	48.8%	47.7%
Dividends															
Payments	**(760 926)**	**(760 926)**	**(127 210)**	**16.8%**	**(132 401)**	**17.5%**	**(140 879)**	**18.5%**	**(164 512)**	**21.6%**	**(576 999)**	**75.7%**	**(252 438)**	**107.1%**	**(34.8%)**
Suppliers and employees	(760 926)	(760 926)	(127 210)	16.8%	(132 401)	17.5%	(140 879)	18.5%	(164 512)	21.6%	(576 999)	75.7%	(252 438)	107.1%	(34.8%)

Finance charges	-	-	-		-		-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-		-		-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	**839 573**	**839 573**	**361 075**	**43.0%**	**92 998**	**11.1%**	**180 753**	**21.5%**	**(154 940)**	**(18.5%)**	**479 947**	**57.2%**	**242 591**	**33.4%**	**(163.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(839 574)	(839 574)	(38 586)	4.6%	(38 398)	4.6%	(84 427)	11.3%	(118 818)	14.2%	(312 145)	37.2%	(139 493)	69.7%	(14.2%)
Capital assets	(839 574)	(839 574)	(38 586)	4.6%	(38 398)	4.6%	(84 427)	11.3%	(118 818)	14.2%	(312 145)	37.2%	(139 493)	69.7%	(14.2%)
Net Cash from/(used) Investing Activities	**(839 574)**	**(839 574)**	**(38 586)**	**4.6%**	**(38 398)**	**4.6%**	**(84 427)**	**11.3%**	**(118 818)**	**14.2%**	**(312 145)**	**37.2%**	**(139 493)**	**69.7%**	**(14.2%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1)**	**(1)**	**322 489**	**########**	**54 752**	**(4 000 695.2%)**	**84 326**	**(6 044 069.9%)**	**(273 765)**	**32 283 122.3%**	**167 806**	**##########**	**104 183**	**(263.7%)**	**(362.8%)**
Cash/cash equivalents at the year begin:	79 787	79 787	261 433	256.4%	391 425	733.6%	398 177	747.1%	669 943	852.9%	236 644	299.4%	84 628	260.2%	842.7%
Cash/cash equivalents at the year end:	**79 786**	**79 786**	**261 433**	**765.8%**	**396 177**	**747.1%**	**669 503**	**633.8%**	**456 748**	**599.7%**	**456 742**	**599.7%**	**12 055**	**7.1%**	**3 139.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 442	1.8%	5 569	4.0%	2 317	1.7%	128 926	92.8%	139 253	100.0%	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 442**	**1.8%**	**5 569**	**4.0%**	**2 317**	**1.7%**	**128 926**	**92.8%**	**139 253**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 442	1.8%	5 569	4.0%	2 317	1.7%	128 926	92.8%	139 253	100.0%	-	-	-	-
Total By Customer Group	**2 442**	**1.8%**	**5 569**	**4.0%**	**2 317**	**1.7%**	**128 926**	**92.8%**	**139 253**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	32 846	72.0%	292	.6%	201	.4%	12 297	26.9%	45 636	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**32 846**	**72.0%**	**292**	**.6%**	**201**	**.4%**	**12 297**	**26.9%**	**45 636**	**100.0%**

Contact Details

Municipal Manager	Mr N.A.Ngcaya	013 992 2009
Financial Manager	Mr N.J.Kgetsela	013 992 2032

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BLOUBERG (LIM351)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**282 486**	**210 709**	**97 613**	**43.3%**	**6 636**	**3.3%**	**93 012**	**44.1%**	**8 963**	**4.2%**	**196 185**	**93.1%**	**7 818**	**96.4%**	**13.8%**
Property rates	15 000	20 677	18 752	125.0%	474	3.1%	543	2.6%	514	2.5%	20 283	98.1%	426	106.7%	20.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	19 000	19 000	2 032	11.3%	3 616	20.1%	4 799	26.6%	3 716	20.6%	14 163	78.6%	4 758	97.8%	(21.9%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 000	400	81	8.1%	77	7.7%	87	21.8%	173	43.1%	418	104.6%	85	83.3%	103.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	332	332	87	26.7%	93	28.6%	90	27.0%	80	24.0%	352	102.9%	72	80.4%	20.1%
Interest earned - external investments	986	986	88	8.9%	201	20.4%	430	44.1%	719	79.9%	1 502	152.4%	388	109.8%	94.9%
Interest earned - outstanding debtors	326	326	32	9.8%	82	10.4%	82	13.8%	84	18.5%	284	54.6%	68	66.4%	36.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 710	1 210	113	4.2%	169	6.2%	152	12.6%	161	8.2%	535	44.2%	227	27.2%	(53.6%)
Licences and permits	3 837	3 437	652	17.0%	621	16.2%	327	9.5%	1 602	46.6%	3 213	93.5%	237	54.7%	577.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	152 673	154 247	64 888	42.1%	494	0%	82 764	53.7%	-	-	148 137	96.0%	535	98.8%	(100.0%)
Other own revenue	5 824	10 965	887	15.4%	837	15.2%	3 734	34.1%	1 828	16.8%	7 287	66.5%	1 047	72.9%	74.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**190 835**	**232 383**	**35 686**	**18.7%**	**43 643**	**23.9%**	**41 596**	**17.9%**	**41 034**	**17.7%**	**163 959**	**70.6%**	**30 385**	**82.4%**	**35.0%**
Employee related costs	84 291	83 780	18 343	21.8%	18 748	22.2%	19 602	23.8%	19 662	23.5%	75 886	90.6%	17 291	89.9%	9.1%
Remuneration of councillors	13 316	13 316	3 018	22.7%	3 078	23.1%	3 691	29.7%	3 272	24.6%	13 059	97.0%	3 490	98.7%	(6.2%)
Debt impairment	6 243	6 243	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 720	49 670	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	19 000	20 700	4 648	25.8%	5 604	31.1%	5 280	25.5%	5 464	26.3%	20 995	101.4%	2 928	95.2%	92.8%
Other Materials	3 749	4 602	245	6.9%	1 078	30.2%	1 822	39.1%	1 441	30.4%	4 616	99.1%	322	66.5%	383.8%
Contracted services	4 000	4 000	366	9.1%	1 152	28.8%	988	24.7%	700	17.5%	3 206	80.2%	1 444	93.3%	(51.5%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	51 397	50 869	9 066	17.6%	10 981	29.9%	10 013	19.7%	11 295	22.2%	40 346	91.1%	9 029	77.9%	124.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**11 804**	**(21 596)**	**31 928**		**(36 997)**		**51 416**		**(32 131)**		**32 226**		**(22 566)**		
Transfers recognised - capital	44 908	53 808	13 486	30.0%	97 250	166.6%	(6 648)	(16.8%)	-	-	71 731	133.3%	-	81.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**56 711**	**32 224**	**65 414**		**20 308**		**42 368**		**(32 131)**		**103 957**		**(22 566)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**56 711**	**32 224**	**65 414**		**20 308**		**42 368**		**(32 131)**		**103 957**		**(22 566)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**56 711**	**32 224**	**65 414**		**20 308**		**42 368**		**(32 131)**		**103 957**		**(22 566)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**56 711**	**32 224**	**65 414**		**20 308**		**42 368**		**(32 131)**		**103 957**		**(22 566)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**56 712**	**70 878**	**8 564**	**15.0%**	**20 102**	**49.8%**	**8 649**	**12.5%**	**15 019**	**21.2%**	**60 476**	**85.3%**	**13 958**	**63.7%**	**7.6%**
National Government	44 908	49 908	7 169	16.0%	24 745	55.1%	6 443	12.9%	10 478	21.0%	48 837	97.8%	13 518	62.0%	(22.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	58	-	58	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 908**	**49 908**	**7 169**	**16.0%**	**24 745**	**53.1%**	**6 443**	**12.9%**	**10 536**	**21.1%**	**48 896**	**98.0%**	**13 518**	**62.0%**	**(22.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 804	20 971	1 395	11.3%	5 358	28.4%	2 206	11.5%	4 483	21.4%	11 580	55.3%	440	78.3%	920.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**56 712**	**70 878**	**8 564**	**15.0%**	**20 102**	**49.8%**	**8 649**	**12.5%**	**15 019**	**21.2%**	**60 476**	**85.3%**	**13 958**	**63.7%**	**7.6%**
Governance and Administration	**7 108**	**6 439**	**1 147**	**16.9%**	**1 414**	**19.7%**	**944**	**9.7%**	**477**	**7.1%**	**4 568**	**64.9%**	**16**	**81.1%**	**4 169.6%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	7 233	6 633	1 147	15.9%	2 434	33.7%	244	3.7%	472	7.1%	4 298	64.8%	38	83.1%	1 139.6%
Community and Public Safety	**10**	**10**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**27**	**-**	**(100.0%)**
Community & Social Services	33	34	-	-	-	-	-	-	-	-	-	-	27	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 598**	**52 849**	**6 769**	**17.2%**	**16 567**	**41.8%**	**7 320**	**13.9%**	**13 951**	**26.4%**	**46 547**	**88.1%**	**10 517**	**61.1%**	**32.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	39 598	52 849	6 769	17.2%	16 567	41.8%	7 320	13.9%	13 951	26.4%	46 547	88.1%	10 517	61.1%	32.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 434**	**11 370**	**648**	**6.2%**	**1 191**	**66.1%**	**1 283**	**11.3%**	**598**	**5.2%**	**9 830**	**84.7%**	**3 378**	**69.9%**	**(82.4%)**
Electricity	9 800	10 200	648	6.6%	1 191	12.2%	904	8.2%	598	5.8%	9 340	90.9%	3 338	71.6%	(82.1%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	634	1 170	-	-	-	-	380	29.9%	-	-	380	29.9%	40	33.6%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**247 407**	**264 207**	**82 676**	**33.4%**	**75 174**	**30.4%**	**83 536**	**31.6%**	**12 955**	**4.9%**	**254 341**	**96.3%**	**12 623**	**95.2%**	**2.6%**
Property rates, penalties and collection charges	15 535	20 677	419	2.7%	1 106	7.1%	751	3.6%	4 417	21.4%	6 692	32.4%	1 744	32.0%	153.2%
Service charges	19 668	19 668	3 977	16.8%	3 971	20.0%	4 948	34.7%	4 102	33.4%	14 716	74.8%	4 272	89.1%	(3.9%)
Other revenue	12 674	15 024	1 716	12.1%	2 119	14.0%	4 033	29.2%	3 392	31.1%	11 260	75.0%	2 668	378.3%	44.2%
Government - operating	152 913	152 232	64 556	42.1%	45 602	29.6%	37 263	24.9%	356	2%	148 403	97.5%	535	99.2%	149.9%
Government - capital	43 617	51 602	11 981	27.5%	21 357	49.0%	36 822	71.4%			70 160	136.0%		99.8%	
Interest	1 000	1 002	26	2.6%	20	13.5%	322	39.5%	841	57.5%	1 209	100.6%	411	99.8%	109.4%
Dividends															
Payments	**(199 695)**	**(177 265)**	**(33 686)**	**16.7%**	**(40 643)**	**23.9%**	**(41 598)**	**23.5%**	**(41 034)**	**23.1%**	**(163 959)**	**92.5%**	**(30 215)**	**82.4%**	**35.8%**
Suppliers and employees	(199 695)	(177 265)	(33 686)	16.7%	(40 643)	23.9%	(41 598)	23.5%	(41 034)	23.1%	(163 959)	92.5%	(30 215)	82.4%	35.8%

Finance charges	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**56 712**	**89 942**	**46 990**	**62.9%**	**29 531**	**52.5%**	**41 940**	**49.2%**	**(29 978)**	**(22.3%)**	**99 282**	**104.6%**	**(17 592)**	**137.4%**	**59.6%**
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(56 712)**	**(70 678)**	**(8 594)**	**15.0%**	**(28 102)**	**49.6%**	**(8 648)**	**12.3%**	**(15 018)**	**21.2%**	**(60 475)**	**85.6%**	**(13 958)**	**69.1%**	**7.0%**
Capital assets	(56 712)	(70 678)	(8 594)	15.0%	(28 102)	49.6%	(8 648)	12.3%	(15 018)	21.2%	(60 475)	85.6%	(13 958)	69.1%	7.0%
Net Cash from/(used) Investing Activities	**(56 712)**	**(70 678)**	**(8 594)**	**15.0%**	**(28 102)**	**49.6%**	**(8 648)**	**12.3%**	**(15 018)**	**21.2%**	**(60 475)**	**85.6%**	**(13 958)**	**69.1%**	**7.0%**
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**-**	**10 263**	**38 486**	**-**	**1 428**	**-**	**33 691**	**2633.5%**	**(43 008)**	**(305.0%)**	**29 906**	**183.9%**	**(31 550)**	**(349.2%)**	**36.6%**
Cash/cash equivalents at the year begin:	44 285	16 535	16 535	41.8%	57 938	130.7%	38 437	310.4%	91 538	490.1%	16 535	100.0%	34 949		54.9%
Cash/cash equivalents at the year end:	**44 285**	**34 798**	**57 099**	**130.7%**	**59 437**	**133.6%**	**91 538**	**363.1%**	**48 438**	**139.2%**	**46 438**	**139.2%**	**27 034**	**102.5%**	**73.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	66	26.2%	87	34.5%	49	27.2%	-	-	252	18.5%	-	-	-	-
Trade and Other Receivables from Exchange Transac	155	26.1%	240	39.8%	112	23.6%	-	-	497	36.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prope	165	43.8%	103	28.1%	96	29.6%	-	-	365	26.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	38	34.7%	37	33.3%	36	33.0%	-	-	110	8.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	9	34.2%	9	33.3%	9	33.5%	-	-	27	2.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	45	31.4%	45	34.4%	43	34.2%	-	-	135	9.9%	-	-	-	-
Total By Income Source	**478**	**34.9%**	**521**	**38.3%**	**364**	**26.7%**	**-**	**-**	**1 361**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	478	34.9%	521	38.3%	364	26.7%	-	-	1 361	100.0%	-	-	-	-
Total By Customer Group	**478**	**34.9%**	**521**	**38.3%**	**364**	**26.7%**	**-**	**-**	**1 361**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 172	100.0%	-	-	-	-	-	-	2 172	100.0%
Total	**2 172**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 172**	**100.0%**

Contact Details

Municipal Manager	Kgoale TMP	013 933 7120
Financial Manager	Rapetsa M.C.	013 933 7147

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: AGANANG (LIM352)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**114 696**	**114 696**	**43 666**	**38.0%**	**40 582**	**35.4%**	**16 592**	**14.5%**	**5 162**	**4.5%**	**105 942**	**92.4%**	**6 486**	**94.5%**	**(20.5%)**
Property rates	4 205	4 205	-	-	-	-	-	-	-	-	-	-	4 042	96.1%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	330	330	73	22.0%	70	21.2%	80	24.6%	41	12.7%	263	81.0%	71	96.4%	(42.0%)
Interest earned - external investments	1 800	1 800	1 821	101.1%	1 771	98.3%	2 162	120.1%	2 314	128.6%	8 068	448.1%	1 591	192.6%	78.0%
Interest earned - outstanding debtors	806	806	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	600	600	67	11.2%	92	15.4%	40	6.6%	55	9.2%	253	42.0%	118	75.7%	(52.8%)
Licences and permits	3 000	3 000	532	18.0%	633	20.1%	720	24.0%	668	22.2%	2 643	84.6%	453	73.6%	46.7%
Agency services	1 800	1 800	69	3.7%	77	4.0%	-	-	-	-	356	9.5%	166	29.6%	(100.0%)
Transfers recognised - operational	93 316	93 316	40 911	43.8%	37 874	40.6%	13 514	14.5%	-	-	92 299	98.9%	-	102.7%	-
Other own revenue	8 965	8 965	119	1.3%	65	1.1%	76	0%	2 086	23.2%	2 310	25.8%	336	24.8%	515.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**118 931**	**118 931**	**19 301**	**16.2%**	**24 623**	**20.7%**	**21 399**	**18.0%**	**24 023**	**20.2%**	**89 346**	**75.1%**	**21 167**	**68.9%**	**13.5%**
Employee related costs	62 307	62 307	9 977	16.1%	9 988	16.1%	10 381	16.8%	10 249	16.7%	40 617	77.6%	9 648	99.7%	6.8%
Remuneration of councillors	12 936	12 936	3 016	23.1%	3 038	23.2%	3 090	28.2%	3 268	27.4%	12 732	100.0%	3 438	99.9%	(4.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 205	4 205	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 090	7 090	966	13.6%	1 737	22.6%	1 864	24.6%	1 587	21.0%	6 187	81.6%	917	54.2%	74.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 740	42 740	5 218	12.4%	9 858	23.1%	6 784	13.5%	8 947	20.7%	29 807	69.7%	7 172	51.4%	23.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(4 236)**	**(4 236)**	**24 365**		**15 959**		**(4 806)**		**(18 861)**		**16 596**		**(14 677)**		
Transfers recognised - capital	66 913	66 913	16 958	27.6%	21 333	31.9%	26 956	45.2%	-	-	65 913	100.0%	-	64.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**62 677**	**62 677**	**42 897**		**37 292**		**22 152**		**(18 861)**		**83 509**		**(14 677)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**62 677**	**62 677**	**42 897**		**37 292**		**22 152**		**(18 861)**		**83 509**		**(14 677)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**62 677**	**62 677**	**42 897**		**37 292**		**22 152**		**(18 861)**		**83 509**		**(14 677)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**62 677**	**62 677**	**42 897**		**37 292**		**22 152**		**(18 861)**		**83 509**		**(14 677)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**66 913**	**66 913**	**8 312**	**12.4%**	**8 312**	**12.4%**	**11 467**	**17.1%**	**15 701**	**23.5%**	**43 792**	**65.4%**	**13 483**	**33.3%**	**17.1%**
National Government	52 376	52 376	8 312	15.9%	8 312	15.9%	11 467	21.9%	15 701	30.0%	43 792	83.6%	12 918	32.6%	21.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	487	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**52 376**	**52 376**	**8 312**	**15.9%**	**8 312**	**15.9%**	**11 467**	**21.9%**	**15 701**	**30.0%**	**43 792**	**83.6%**	**13 483**	**33.3%**	**17.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 537	14 537	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**66 913**	**66 913**	**8 312**	**12.4%**	**8 312**	**12.4%**	**16 627**	**24.8%**	**15 701**	**23.5%**	**48 953**	**73.2%**	**13 483**	**33.3%**	**17.1%**
Governance and Administration	14 457	14 457	1 195	8.3%	385	2.6%	4 103	16.9%	4 329	29.9%	11 540	77.1%	9 838	393.3%	(56.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	14 457	14 457	1 195	8.3%	385	2.6%	3 337	30.9%	4 329	29.9%	11 140	77.1%	9 574	232.2%	(54.8%)
Community and Public Safety	10 606	10 606	1 035	9.8%	1 730	16.3%	1 866	54.8%	4 775	45.0%	13 232	125.7%	487	3.0%	880.3%
Community & Social Services	10 606	10 606	1 035	9.8%	1 730	16.3%	1 866	54.8%	4 775	45.0%	13 232	125.7%	487	3.0%	880.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**41 850**	**41 850**	**6 097**	**14.6%**	**6 298**	**15.1%**	**5 483**	**13.1%**	**6 602**	**15.8%**	**24 480**	**58.5%**	**2 948**	**22.4%**	**124.6%**
Planning and Development	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	37 850	37 850	6 097	16.1%	6 298	16.6%	5 483	14.5%	6 602	17.4%	24 480	64.7%	2 948	24.5%	124.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**191 609**	**183 914**	**62 198**	**34.2%**	**61 905**	**34.1%**	**43 997**	**23.9%**	**5 162**	**2.8%**	**173 262**	**94.2%**	**6 466**	**82.0%**	**(20.5%)**
Property rates, penalties and collection charges	4 205	4 205	-	-	-	-	-	-	-	-	-	-	4 042	14.9%	(100.0%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	14 898	13 410	674	6.0%	837	8.0%	910	6.7%	2 648	20.9%	5 070	41.0%	1 148	-	148.2%
Government - operating	82 316	82 316	40 911	49.8%	37 974	49.0%	13 501	14.9%	-	-	92 785	99.5%	-	100.0%	-
Government - capital	69 290	69 290	19 932	30.8%	21 329	33.6%	25 488	49.2%	-	-	66 749	100.0%	-	78.4%	-
Interest	900	8 693	1 531	68.8%	1 771	67.6%	2 162	37.2%	2 514	39.9%	8 044	139.0%	1 301	134.4%	78.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(114 696)**	**(167 858)**	**(19 391)**	**16.9%**	**(34 623)**	**21.2%**	**(31 399)**	**14.5%**	**(34 623)**	**16.2%**	**(89 346)**	**69.4%**	**(21 167)**	**74.7%**	**13.5%**
Suppliers and employees	(114 696)	(152 232)	(17 833)	15.5%	(34 623)	21.0%	(31 399)	20.9%	(34 623)	23.0%	(87 878)	85.9%	(21 167)	74.7%	13.5%

Finance charges	-	(45 638)	(1 488)		-	-	-	-	-	-	(1 488)	3.2%	-	-	-
Transfers and grants	-	-	-		-	-	-	-	-	-	-	0.0%	-	-	-
Net Cash from/(used) Operating Activities	**66 913**	**39 024**	**42 897**	**64.1%**	**37 282**	**55.7%**	**22 595**	**62.7%**	**(18 901)**	**(52.4%)**	**83 916**	**232.9%**	**(14 677)**	**91.9%**	**28.5%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(66 913)**	**(69 058)**	**(8 240)**	**12.3%**	**(8 312)**	**12.4%**	**(11 467)**	**11.5%**	**(15 785)**	**15.7%**	**(43 722)**	**43.8%**	**(13 493)**	**33.3%**	**17.1%**
Capital assets	(66 913)	(69 058)	(8 240)	12.3%	(8 312)	12.4%	(11 467)	11.5%	(15 785)	15.7%	(43 722)	43.8%	(13 493)	33.3%	17.1%
Net Cash from/(used) Investing Activities	**(66 913)**	**(69 058)**	**(8 240)**	**12.3%**	**(8 312)**	**12.4%**	**(11 467)**	**11.5%**	**(15 785)**	**15.7%**	**(43 722)**	**43.8%**	**(13 493)**	**33.3%**	**17.1%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(0)**	**(63 033)**	**34 655**	**########**	**29 970**	**########**	**11 131**	**(17.4%)**	**(34 562)**	**54.1%**	**40 194**	**(63.8%)**	**(28 093)**	**########**	**23.1%**
Cash/cash equivalents at the year begin:	91 339	-	-	-	34 655	37.9%	63 625	-	74 756	-	-	-	68 088	142.3%	(39.6%)
Cash/cash equivalents at the year end:	91 339	(63 033)	34 655	37.9%	63 625	69.6%	74 756	(117.1%)	40 194	(63.8%)	40 194	(63.8%)	40 088	266.7%	(39.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 864	2.2%	924	1.1%	918	1.1%	80 326	95.6%	84 031	99.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	46	11.4%	20	5.4%	29	8.8%	312	77.2%	407	0%	-	-	-	-
Total By Income Source	**1 910**	**2.3%**	**945**	**1.1%**	**948**	**1.1%**	**80 637**	**95.5%**	**84 432**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	39	1%	10		10		51 702	99.9%	51 760	61.3%	-	-	-	-
Commercial	1 870	5.4%	930	2.8%	934	2.8%	28 922	86.9%	32 656	38.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 910**	**2.3%**	**945**	**1.1%**	**948**	**1.1%**	**80 637**	**95.5%**	**84 432**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 979	100.0%	-	-	-	-	-	-	2 979	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 979**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 979**	**100.0%**

Contact Details

Municipal Manager	Mr Ramakumbane Setlapa	013 290 1413
Financial Manager	Mr Mahlaselo Mokoangwa	013 290 1407

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOLEMOLE (LIM353)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**151 248**	**151 948**	**51 226**	**33.9%**	**43 675**	**28.9%**	**34 558**	**22.7%**	**10 421**	**6.9%**	**140 880**	**92.7%**	**10 137**	**90.2%**	**2.8%**
Property rates	10 866	10 866	2 705	24.9%	2 705	24.9%	2 707	24.9%	2 734	25.2%	10 850	99.9%	2 580	99.3%	6.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	10 700	9 637	1 169	10.9%	1 305	12.1%	1 384	14.6%	1 679	19.7%	5 748	60.1%	1 558	51.3%	82.5%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 024	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	1 024	386	-	386	-	387	25.2%	386	25.8%	1 532	151.1%	382	101.8%	1.0%
Rental of facilities and equipment	200	267	53	26.5%	44	17.2%	34	11.9%	159	52.3%	290	109.0%	90	106.1%	76.8%
Interest earned - external investments	1 000	2 000	288	22.4%	709	59.1%	358	16.3%	765	34.8%	2 101	95.0%	489	173.4%	63.1%
Interest earned - outstanding debtors	4 370	4 370	731	16.4%	782	17.1%	630	14.4%	361	7.9%	2 504	55.6%	1 035	94.2%	(65.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	664	664	37	5.6%	125	13.1%	44	4.6%	95	9.9%	281	29.6%	43	39.3%	31.8%
Licences and permits	7 603	5 602	438	5.8%	1 638	21.5%	570	10.2%	2 303	40.4%	4 950	87.6%	1 738	85.5%	32.5%
Agency services	1 309	2 009	676	34.8%	998	41.6%	686	29.1%	649	39.8%	2 969	150.0%	298	131.4%	68.2%
Transfers recognised - operational	111 217	109 717	44 477	40.0%	35 390	31.8%	27 249	24.8%	1 691	1.5%	108 807	99.6%	1 874	95.8%	(41.8%)
Other own revenue	893	4 076	457	49.1%	220	24.2%	679	13.4%	157	3.4%	1 454	35.8%	594	19.4%	(73.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**133 115**	**144 281**	**26 425**	**19.9%**	**29 123**	**21.9%**	**28 473**	**19.7%**	**37 324**	**25.9%**	**121 355**	**84.1%**	**34 167**	**87.0%**	**9.2%**
Employee related costs	66 593	66 166	14 726	22.3%	15 621	23.6%	15 399	23.3%	15 533	23.5%	61 298	92.6%	14 598	91.4%	6.3%
Remuneration of councillors	10 346	10 246	1 913	18.7%	1 913	18.7%	2 710	26.5%	2 121	20.7%	8 658	84.5%	1 913	78.2%	10.9%
Debt impairment	3 170	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 332	8 000	-	-	2 339	53.5%	2 340	29.2%	2 759	33.8%	7 388	92.3%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	8 000	8 000	2 388	29.1%	1 743	20.0%	1 190	14.1%	1 279	15.0%	6 600	77.7%	1 610	94.7%	(20.6%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 308	3 308	234	7.1%	468	14.1%	487	14.7%	1 011	30.6%	2 199	66.5%	702	95.1%	44.0%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	37 603	42 040	7 176	19.1%	7 039	18.7%	6 334	15.1%	14 650	34.9%	35 204	83.7%	13 044	97.1%	(6.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**18 134**	**7 668**	**24 801**		**14 753**		**6 085**		**(26 903)**		**18 726**		**(24 031)**		
Transfers recognised - capital	31 419	33 238	1 752	5.6%	10 994	35.0%	8 856	26.6%	3 380	10.2%	26 984	81.2%	9 482	58.7%	(43.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**49 552**	**40 927**	**26 554**		**25 747**		**14 941**		**(21 523)**		**45 710**		**(14 548)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**49 552**	**40 927**	**26 554**		**25 747**		**14 941**		**(21 523)**		**45 710**		**(14 548)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**49 552**	**40 927**	**26 554**		**25 747**		**14 941**		**(21 523)**		**45 710**		**(14 548)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**49 552**	**40 927**	**26 554**		**25 747**		**14 941**		**(21 523)**		**45 710**		**(14 548)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**49 277**	**51 291**	**2 420**	**4.9%**	**12 289**	**24.9%**	**9 647**	**18.8%**	**10 983**	**21.4%**	**35 339**	**68.9%**	**16 649**	**78.2%**	**(34.0%)**
National Government	28 588	29 621	1 196	4.2%	9 138	32.0%	7 617	25.7%	8 664	29.3%	26 607	89.8%	11 823	84.4%	(25.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	452	-	-	-	-	-	-	-	352	-	352	-	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 040**	**29 621**	**1 196**	**4.1%**	**9 138**	**31.5%**	**7 617**	**25.7%**	**9 017**	**30.4%**	**26 968**	**91.0%**	**11 693**	**84.8%**	**(22.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	20 209	21 671	1 223	6.0%	3 150	15.6%	2 030	9.4%	1 966	9.1%	8 370	38.7%	5 037	64.8%	(61.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**49 277**	**51 291**	**2 420**	**4.9%**	**12 289**	**24.9%**	**9 647**	**18.8%**	**10 983**	**21.4%**	**35 339**	**68.9%**	**16 649**	**78.2%**	**(34.0%)**
Governance and Administration	**4 168**	**4 168**	**149**	**3.6%**	**775**	**18.7%**	**826**	**19.8%**	**559**	**13.4%**	**2 310**	**55.4%**	**4 154**	**81.4%**	**(86.5%)**
Executive & Council	168	10	-	-	-	-	-	-	0	7.0%	0	7.0%	74	80.7%	(100.0%)
Budget & Treasury Office	50	50	-	-	-	-	30	59.2%	20	39.9%	50	99.1%	78	82.2%	(74.2%)
Corporate Services	1 010	1 408	146	13.9%	171	16.9%	866	62.2%	196	13.9%	1 404	97.6%	1 423	89.7%	(86.1%)
Community and Public Safety	**6 765**	**6 765**	**-**	**-**	**1 487**	**21.9%**	**1 705**	**18.5%**	**1 681**	**14.9%**	**5 364**	**61.7%**	**1 861**	**81.4%**	**(47.9%)**
Community & Social Services	6 765	6 765	-	-	1 487	21.9%	1 705	18.5%	1 681	24.9%	5 364	61.7%	3 601	85.4%	(47.9%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 014**	**40 669**	**2 270**	**5.8%**	**9 758**	**25.0%**	**6 997**	**17.2%**	**8 231**	**20.2%**	**27 264**	**67.0%**	**9 371**	**70.2%**	**(12.2%)**
Planning and Development	600	600	-	-	-	-	-	-	70	11.7%	70	11.7%	434	66.7%	(83.9%)
Road Transport	38 014	40 069	2 270	5.9%	9 758	25.3%	6 997	17.2%	8 127	20.1%	27 169	67.0%	8 937	70.1%	(8.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 480**	**3 341**	**-**	**-**	**796**	**23.4%**	**-**	**-**	**535**	**16.0%**	**1 331**	**39.8%**	**1 884**	**53.3%**	**(71.7%)**
Electricity	3 480	3 341	-	-	796	23.8%	-	-	535	16.0%	1 331	39.8%	1 884	53.3%	(71.7%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**173 463**	**172 437**	**60 781**	**35.0%**	**51 315**	**29.6%**	**3 610**	**2.1%**	**12 273**	**7.1%**	**127 979**	**74.2%**	**19 483**	**98.4%**	**(37.0%)**
Property rates, penalties and collection charges	8 227	8 227	251	3.0%	233	2.8%	154	1.9%	178	2.2%	816	9.9%	4 855	31.2%	(96.3%)
Service charges	9 607	9 607	1 391	14.8%	966	10.6%	1 245	12.7%	1 480	16.7%	5 170	57.9%	1 121		32.0%
Other revenue	4 501	8 592	1 556	11.4%	2 191	16.0%	1 022	19.6%	8 542	116.1%	13 460	160.6%	2 425		247.4%
Government - operating	111 217	111 649	49 916	42.1%	34 687	31.2%	153	1%	742	7%	85 402	74.2%	9 634	97.5%	(100.0%)
Government - capital	34 911	34 911	7 268	20.8%	12 827	36.7%	102	0.3%			20 197	57.8%	1 448	103.2%	(100.0%)
Interest	4 600	4 600	399	8.3%	750	16.6%	421	9.5%	814	17.5%	2 441	51.7%	648	139.5%	49.6%
Dividends															
Payments	**(125 712)**	**(125 714)**	**(26 430)**	**21.0%**	**(28 316)**	**22.5%**	**(26 128)**	**20.8%**	**(34 628)**	**27.5%**	**(115 496)**	**91.9%**	**(34 167)**	**92.9%**	**1.3%**
Suppliers and employees	(120 712)	(120 714)	(26 424)	21.9%	(28 308)	23.5%	(26 123)	20.8%	(34 618)	27.5%	(115 473)	91.9%	(34 167)	92.9%	1.3%

Finance charges	-	-	(10)		(8)	-	(3)	-	(6)	-	(68)	-	-	-	(100.0%)
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	**47 731**	**49 723**	**34 346**	**71.9%**	**22 999**	**46.2%**	**(22 510)**	**(48.2%)**	**(22 346)**	**(47.8%)**	**12 491**	**26.7%**	**(14 675)**	**118.3%**	**52.3%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(49 696)**	**(51 291)**	**(2 426)**	**4.9%**	**(12 288)**	**25.8%**	**(9 647)**	**19.8%**	**(19 963)**	**21.4%**	**(25 339)**	**68.9%**	**(16 648)**	**183.8%**	**(34.8%)**
Capital assets	(49 696)	(51 291)	(2 426)	4.9%	(12 288)	25.8%	(9 647)	19.8%	(19 963)	21.4%	(25 339)	68.9%	(16 648)	183.8%	(34.8%)
Net Cash from/(used) Investing Activities	**(49 696)**	**(51 291)**	**(2 426)**	**4.9%**	**(12 288)**	**25.8%**	**(9 647)**	**19.8%**	**(19 963)**	**21.4%**	**(25 339)**	**68.9%**	**(16 648)**	**183.8%**	**(34.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 345)**	**(4 568)**	**31 920**	**(2 373.6%)**	**10 710**	**(796.3%)**	**(32 165)**	**704.1%**	**(33 328)**	**729.5%**	**(22 858)**	**500.3%**	**(31 315)**	**(921 304.1%)**	**6.4%**
Cash/cash equivalents at the year begin:	82 661	60 261	27 341	67.3%	69 272	156.1%	79 982	133.8%	47 918	79.8%	14 658	23.9%	34 016	128.3%	(57.7%)
Cash/cash equivalents at the year end:	**83 916**	**60 693**	**59 272**	**166.4%**	**79 983**	**133.1%**	**47 818**	**78.8%**	**14 658**	**23.9%**	**14 658**	**23.9%**	**34 016**	**128.3%**	**(57.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	628	1.8%	145	2.1%	232	2.2%	6 644	93.9%	7 648	12.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 048	4.4%	188	2.8%	158	2.0%	2 569	88.9%	2 102	5.4%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	823	2.3%	667	2.4%	656	2.6%	22 661	92.9%	24 587	42.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	16	2.3%	21	2.9%	30	3.6%	649	89.3%	717	1.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	536	2.7%	124	2.7%	122	2.7%	4 216	91.9%	4 998	7.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	382	2.4%	177	2.8%	180	2.8%	5 673	91.2%	6 211	10.7%	-	-	-	-
Total By Income Source	**1 482**	**2.6%**	**1 442**	**2.5%**	**1 534**	**2.6%**	**53 535**	**92.3%**	**58 005**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	394	1.9%	386	1.9%	391	1.9%	19 022	94.4%	20 703	35.7%	-	-	-	-
Commercial	53	2.4%	60	4.6%	45	3.5%	1 227	93.5%	1 315	2.4%	-	-	-	-
Households	1 034	3.8%	795	2.9%	1 096	4.0%	23 490	85.4%	27 415	47.7%	-	-	-	-
Other	418	3.1%	237	2.1%	102	0.7%	10 795	94.0%	11 482	23.2%	-	-	-	-
Total By Customer Group	**1 482**	**2.6%**	**1 442**	**2.3%**	**1 534**	**2.6%**	**53 535**	**92.3%**	**58 005**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 597	100.0%	-	-	-	-	-	-	1 597	93.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	119	100.0%	-	-	-	-	-	-	119	6.9%
Total	**1 716**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 716**	**100.0%**

Contact Details

Municipal Manager	Makhuna M	013 031 0243
Financial Manager	Mr Mzolisa Kweta	013 031 0243

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: POLOKWANE (LM354)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**2 494 463**	**2 253 985**	**621 553**	**25.0%**	**443 576**	**18.4%**	**650 803**	**29.2%**	**443 611**	**19.7%**	**2 167 544**	**96.2%**	**424 036**	**88.8%**	**2.2%**
Property rates	332 477	314 006	72 303	21.7%	73 198	22.0%	73 018	23.3%	62 503	19.9%	281 022	89.5%	70 818	98.1%	(17.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	760 023	760 023	160 999	21.2%	196 697	25.9%	170 078	21.9%	196 671	24.9%	762 445	95.0%	158 163	93.3%	23.8%
Service charges - water revenue	268 966	268 966	69 331	25.8%	87 686	32.6%	80 947	33.3%	69 564	29.4%	292 771	110.2%	53 930	96.3%	29.0%
Service charges - sanitation revenue	65 326	65 326	13 434	20.3%	13 446	24.2%	14 172	25.6%	11 746	21.2%	52 800	90.4%	12 545	98.1%	(6.4%)
Service charges - refuse revenue	63 362	63 362	16 008	25.2%	16 280	33.7%	16 091	33.2%	15 662	26.1%	64 113	101.4%	14 466	99.4%	8.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21 251	19 231	4 622	21.8%	1 960	9.2%	2 268	11.8%	2 674	13.9%	11 545	60.1%	4 617	61.2%	(33.4%)
Interest earned - external investments	21 000	27 000	3 439	11.7%	8 947	29.9%	6 199	16.8%	8 915	23.8%	27 500	74.6%	23 673	152.8%	462.8%
Interest earned - outstanding debtors	31 800	25 800	13 582	42.7%	13 746	43.2%	13 442	52.1%	13 536	52.5%	54 307	210.5%	13 646	152.7%	7.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 726	13 726	797	5.7%	1 098	7.9%	961	7.1%	868	6.2%	3 724	27.1%	698	22.8%	1.2%
Licences and permits	8 668	9 668	2 182	22.2%	1 988	20.6%	1 872	19.6%	2 088	21.8%	8 130	84.1%	2 142	101.8%	(2.3%)
Agency services	16 996	16 996	374	2.2%	6 538	38.2%	266	1.6%	1 564	9.4%	16 933	99.6%	3 822	99.7%	30.7%
Transfers recognised - operational	674 663	586 663	224 609	33.1%	19 419	2.9%	298 688	49.3%	44 860	7.4%	579 776	98.8%	58 880	93.8%	(23.8%)
Other own revenue	87 606	29 606	5 616	6.3%	2 933	4.4%	5 864	29.0%	6 199	29.4%	20 611	69.6%	6 722	13.4%	(9.3%)
Gains on disposal of PPE	30 000	30 000	9	0.0%	13	0.0%	113	0.4%	13	0.0%	135	0.5%	153	0.7%	(91.6%)
Operating Expenditure	**2 288 560**	**2 321 060**	**583 531**	**24.8%**	**545 402**	**23.8%**	**527 001**	**24.0%**	**614 100**	**26.5%**	**2 280 132**	**98.2%**	**540 998**	**99.0%**	**11.7%**
Employee related costs	671 451	671 451	157 601	22.4%	148 524	26.0%	146 730	24.6%	143 220	20.1%	595 316	88.1%	128 084	97.8%	11.8%
Remuneration of councillors	20 760	20 760	5 016	25.3%	5 474	26.1%	7 601	29.7%	7 178	27.8%	27 814	107.9%	6 666	96.4%	7.7%
Debt impairment	50 000	50 000	12 500	25.0%	12 500	25.0%	12 500	25.0%	12 500	25.0%	50 000	100.0%	12 500	100.0%	-
Depreciation and asset impairment	200 000	200 000	51 200	25.6%	51 200	25.6%	51 200	25.6%	51 200	25.6%	204 800	102.4%	17 700	100.0%	189.5%
Finance charges	37 000	37 000	-	-	11 487	31.0%	-	-	12 388	33.5%	23 875	64.5%	12 307	106.4%	7%
Bulk purchases	767 000	750 000	227 206	29.6%	132 746	17.3%	160 636	24.2%	179 900	23.4%	700 487	93.4%	160 678	96.7%	6.8%
Other Materials	177 520	201 302	38 538	21.7%	54 288	30.6%	46 266	23.0%	51 884	25.8%	190 976	94.9%	53 078	90.7%	(2.8%)
Contracted services	87 181	88 130	10 634	12.2%	16 777	19.2%	15 240	17.3%	22 200	25.2%	67 854	77.0%	19 048	88.7%	16.3%
Transfers and grants	6 483	17 160	3 060	47.2%	3 060	47.2%	4 620	26.9%	6 240	36.3%	17 160	100.0%	68	100.0%	10 000.0%
Other expenditure	361 164	372 036	83 991	23.3%	150 286	29.2%	98 902	23.0%	128 376	30.9%	416 849	111.8%	134 924	110.2%	(2.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**115 903**	**(67 996)**	**38 022**		**(101 826)**		**101 802**		**(170 587)**		**(112 588)**		**(115 978)**		
Transfers recognised - capital	466 288	562 854	179 853	38.6%	144 832	31.1%	288 382	36.7%	(28 928)	(10.3%)	472 218	83.9%	9 080	62.7%	(747.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**582 191**	**494 870**	**237 872**		**43 006**		**390 185**		**(229 516)**		**359 629**		**(106 798)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**582 191**	**494 870**	**237 872**		**43 006**		**390 185**		**(229 516)**		**359 629**		**(106 798)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**582 191**	**494 870**	**237 872**		**43 006**		**390 185**		**(229 516)**		**359 629**		**(106 798)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**582 191**	**494 870**	**237 872**		**43 006**		**390 185**		**(229 516)**		**359 629**		**(106 798)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**580 121**	**626 283**	**49 933**	**8.6%**	**109 444**	**18.9%**	**159 574**	**25.5%**	**227 430**	**36.3%**	**546 380**	**87.2%**	**323 698**	**77.3%**	**(29.7%)**
National Government	466 288	530 506	40 732	8.7%	89 194	19.1%	114 871	21.7%	181 743	34.3%	426 470	80.4%	340 346	80.0%	(46.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	(53 400)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**466 288**	**530 506**	**40 732**	**8.7%**	**89 194**	**19.1%**	**114 871**	**21.7%**	**181 743**	**34.3%**	**426 470**	**80.4%**	**294 946**	**79.3%**	**(38.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	113 833	91 653	9 181	8.1%	20 340	17.9%	43 028	46.9%	44 429	48.5%	116 978	127.6%	33 805	58.3%	23.8%
Public contributions and donations	-	4 000	-	-	-	-	1 675	41.9%	1 258	30.9%	2 933	71.9%	2 737	-	(54.8%)
Capital Expenditure Standard Classification	**580 121**	**626 283**	**49 933**	**8.6%**	**109 444**	**18.9%**	**159 574**	**25.5%**	**227 430**	**36.3%**	**546 380**	**87.2%**	**323 698**	**77.3%**	**(29.7%)**
Governance and Administration	78 808	164 676	4 686	6.0%	14 816	18.8%	14 648	11.9%	48 668	29.6%	171 818	104.3%	14 695	89.3%	19.1%
Executive & Council	1 200	900	906	75.5%	-	-	-	-	-	-	906	100.6%	-	-	-
Budget & Treasury Office	3 000	3 000	-	-	1 348	27.0%	2 023	49.5%	1 629	32.6%	4 999	166.6%	593	59.3%	174.6%
Corporate Services	21 608	24 712	780	3.6%	2 287	10.6%	1 625	6.6%	17 379	70.3%	22 071	89.3%	14 067	83.5%	23.6%
Community and Public Safety	49 181	41 645	4 716	9.6%	11 187	39.3%	11 165	39.3%	11 768	19.1%	38 836	93.3%	19 816	81.9%	(4.4%)
Community & Social Services	14 600	5 600	88	0.6%	1 215	8.6%	810	14.2%	384	7.0%	2 417	46.7%	286	12.8%	34.2%
Sport And Recreation	29 925	23 595	4 627	15.4%	10 972	36.8%	10 327	23.6%	10 448	34.8%	47 902	90.2%	22 024	73.7%	(18.1%)
Public Safety	4 656	8 550	286	5.8%	-	-	291	4.3%	2 627	44.8%	3 450	53.1%	-	22.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**295 638**	**319 807**	**20 623**	**7.0%**	**57 577**	**19.5%**	**94 563**	**29.6%**	**115 169**	**36.0%**	**287 932**	**90.0%**	**220 562**	**87.5%**	**(47.8%)**
Planning and Development	3 000	3 000	2 146	71.5%	-	-	-	-	1 292	43.1%	3 438	114.6%	-	622.7%	(100.0%)
Road Transport	292 638	316 807	18 478	6.3%	57 577	19.7%	94 070	29.7%	112 538	35.5%	282 665	89.2%	217 656	84.6%	(48.2%)
Environmental Protection	-	-	-	-	-	-	493	-	1 341	-	1 834	-	2 906	-	(53.9%)
Trading Services	**190 380**	**209 950**	**22 383**	**11.8%**	**34 845**	**18.3%**	**47 764**	**22.8%**	**71 471**	**34.0%**	**176 463**	**84.0%**	**63 617**	**61.4%**	**9.9%**
Electricity	14 800	11 700	998	6.7%	211	1.4%	38	0%	4 044	34.6%	5 142	43.9%	8 833	69.6%	(54.2%)
Water	171 000	190 656	21 027	12.3%	32 657	19.1%	46 308	23.7%	67 326	34.9%	166 720	85.6%	53 462	61.3%	33.5%
Waste Water Management	600	-	342	56.4%	-	-	-	-	-	-	342	-	1 757	49.7%	(100.0%)
Waste Management	4 000	3 140	16	4.1%	2 077	64.4%	1 391	44.4%	99	3.1%	4 231	134.7%	4 575	47.4%	(97.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**2 638 354**	**2 338 285**	**848 503**	**32.2%**	**943 488**	**35.8%**	**918 804**	**39.3%**	**689 743**	**29.5%**	**3 400 459**	**145.4%**	**1 158 978**	**151.1%**	**(40.5%)**
Property rates, penalties and collection charges	299 230	223 869	86 332	28.9%	62 133	20.8%	76 847	34.3%	67 714	30.2%	293 026	130.9%	67 631	-	.1%
Service charges	1 016 862	963 739	331 919	26.7%	256 797	25.4%	284 457	29.8%	279 656	29.4%	1074 940	109.2%	331 077	-	29.8%
Other revenue	116 715	116 715	32 372	80.3%	440 294	31.0%	199 750	171.2%	322 726	276.5%	1 055 142	904.0%	601 165	119.7%	82.7%
Government - operating	474 893	522 893	319 092	32.3%	19 419	2.0%	152 201	29.1%	-	-	390 976	74.8%	-	68.7%	
Government - capital	670 853	670 853	19 138	2.9%	164 610	24.5%	197 377	29.4%	2	-	381 127	56.8%	-	55.7%	(100)(2%)
Interest	58 404	58 404	10 330	36.1%	17 716	30.3%	16 553	39.8%	20 560	34.9%	65 022	119.7%	19 664	111.3%	7.9%
Dividends															
Payments	**(1 945 412)**	**(1 861 013)**	**(810 197)**	**41.6%**	**(823 167)**	**42.9%**	**(656 661)**	**35.3%**	**(752 694)**	**40.4%**	**(3 072 119)**	**165.1%**	**(1 037 518)**	**162.7%**	**(27.5%)**
Suppliers and employees	(1 901 620)	(1 267 220)	(807 127)	42.4%	(838 620)	44.1%	(691 841)	28.5%	(734 621)	32.1%	(3 032 210)	132.6%	(1 020 183)	163.8%	(28.2%)

Finance charges	(97 000)	(247 433)	-	47.2%	(11 487)	310%	(4 628)	(7%)	(11 004)	4.0%	(22 041)	9.1%	(12 276)	106.4%	(9.9%)
Transfers and grants	(5 460)	673 733	(5 580)	47.2%	(5 580)	47.2%	(4 628)	(7%)	(6 120)	(9%)	(12 580)	(5.0%)	480	103.2%	10 100.0%
Net Cash from/(used) Operating Activities	**692 542**	**477 270**	**38 206**	**5.5%**	**80 241**	**13.8%**	**262 143**	**54.9%**	**(62 305)**	**(13.1%)**	**328 330**	**68.8%**	**121 469**	**110.9%**	**(151.3%)**
Cash Flow from Investing Activities															
Receipts	**21 540**	**21 540**	**11**	**.1%**	**11**	**-**	**0**	**-**	**24**	**.1%**	**52**	**.2%**	**2**	**1.3%**	**902.7%**
Proceeds on disposal of PPE	21 140	21 140	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	400	400	11	2.8%	11	2.7%	0	1.4%	24	6.0%	52	13.0%	2	-	902.7%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(580 121)**	**(622 768)**	**(49 932)**	**8.0%**	**(159 446)**	**19.9%**	**(159 574)**	**25.6%**	**(223 658)**	**36.3%**	**(344 606)**	**87.3%**	**(321 651)**	**92.3%**	**(29.8%)**
Capital assets	(580 121)	(622 768)	(49 932)	8.0%	(159 446)	19.9%	(159 574)	25.6%	(223 658)	36.3%	(344 606)	87.3%	(321 651)	92.3%	(29.8%)
Net Cash from/(used) Investing Activities	**(558 581)**	**(601 228)**	**(49 921)**	**8.9%**	**(159 433)**	**19.6%**	**(159 550)**	**26.5%**	**(223 634)**	**37.6%**	**(344 756)**	**90.8%**	**(321 649)**	**91.4%**	**(29.8%)**
Cash Flow from Financing Activities															
Receipts	**2 000**	**2 000**	**1 133**	**56.6%**	**843**	**42.2%**	**40 674**	**2 033.7%**	**4 367**	**218.4%**	**47 017**	**2 350.8%**	**853**	**76.9%**	**412.2%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	39 499	-	3 310	-	42 809	-	-	-	(100.0%)
Increase /decrease in consumer deposits	2 000	2 000	1 133	56.6%	843	42.2%	1 174	59.2%	1 057	52.8%	4 217	210.8%	853	76.9%	23.9%
Payments	**(76 100)**	**(56 100)**	**-**	**-**	**(18 138)**	**32.9%**	**-**	**-**	**(18 688)**	**33.3%**	**(37 338)**	**66.5%**	**-**	**53.7%**	**(100.0%)**
Repayment of borrowing	(58 000)	(38 000)	-	-	(18 138)	47.8%	-	-	(18 688)	49.2%	(37 338)	98.2%	-	53.7%	(100.0%)
Net Cash from/(used) Financing Activities	**(56 100)**	**(56 100)**	**1 133**	**(2.0%)**	**(17 295)**	**31.3%**	**40 674**	**(72.5%)**	**(14 320)**	**25.5%**	**9 791**	**(17.4%)**	**853**	**46.0%**	**(1 780.9%)**
Net Increase/(Decrease) in cash held	**78 261**	**(180 058)**	**(10 482)**	**(13.4%)**	**(36 887)**	**(47.1%)**	**143 249**	**(79.5%)**	**(302 518)**	**168.0%**	**(206 636)**	**114.7%**	**(199 338)**	**13.7%**	**51.8%**
Cash/cash equivalents at the year begin:	236 960	322 960	282 856	123.6%	282 334	119.1%	240 466	74.5%	388 716	120.4%	240 834	80.7%	482 172	99.1%	(21.0%)
Cash/cash equivalents at the year end:	315 222	142 878	282 854	89.8%	245 466	77.9%	388 716	272.1%	86 098	60.3%	86 098	60.2%	282 834	123.4%	(19.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	72 265	28.0%	11 917	4.7%	10 774	4.2%	162 114	62.7%	232 160	33.4%	-	-	-	-
Receivables from Exchange Transactions - Electricity	71 240	47.9%	11 868	8.0%	9 831	6.6%	56 656	38.1%	149 595	19.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	33 719	23.8%	8 532	6.0%	6 568	4.6%	92 642	65.4%	141 562	18.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	2 852	28.5%	1 397	14.0%	1 043	10.4%	4 739	47.1%	10 031	2.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	7 404	23.9%	1 792	5.8%	1 452	4.7%	20 421	65.9%	31 069	4.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	1	14.3%	0	0.8%	0	4.4%	6	75.0%	10	-	-	-	-	-
Interest on Arrear Debtor Accounts	19	-	520	7%	467	6%	78 648	86.7%	79 576	10.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(44 207)	(41.67%)	(14)	(0)	1 452	1.4%	148 907	(139.6)	106 687	13.7%	-	-	-	-
Total By Income Source	**147 302**	**18.9%**	**36 220**	**4.6%**	**30 979**	**4.0%**	**566 658**	**72.5%**	**781 160**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	10 162	39.6%	1 392	5.8%	1 306	3.4%	20 600	53.4%	38 380	4.9%	-	-	-	-
Commercial	62 259	31.4%	12 598	6.3%	9 778	5.0%	113 675	58.9%	198 546	25.7%	-	-	-	-
Households	69 222	14.4%	20 098	4.2%	18 156	3.8%	431 133	89.6%	538 611	69.7%	-	-	-	-
Other	4 103	1.6%	2 034	2.8%	1 737	2.5%	66 121	92.9%	69 910	9.0%	-	-	-	-
Total By Customer Group	**147 302**	**18.9%**	**36 220**	**4.6%**	**30 979**	**4.0%**	**566 658**	**72.5%**	**781 160**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	77 756	100.0%	-	-	-	-	-	-	77 756	53.6%
Bulk Water	18 724	100.0%	-	-	-	-	-	-	18 724	12.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 597	100.0%	-	-	-	-	-	-	45 597	31.4%
Auditor-General	164	100.0%	-	-	-	-	-	-	164	0%
Other	3 001	100.0%	-	-	-	-	-	-	3 001	4.0%
Total	**145 102**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**145 102**	**100.0%**

Contact Details

Municipal Manager	Ms Faith Mashoga	013 290 2102
Financial Manager	Mr Joel Mongale	013 290 2048

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPELLE-NKUMPI (LIM355)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**345 475**	**353 376**	**111 538**	**32.3%**	**62 626**	**18.0%**	**102 183**	**29.0%**	**54 421**	**15.4%**	**330 168**	**93.7%**	**28 496**	**92.7%**	**91.0%**
Property rates	20 037	20 037	3 340	16.7%	1 794	9.0%	2 921	14.6%	7 166	35.9%	15 222	76.1%	5 514	98.3%	30.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6 132	6 132	1 521	24.8%	354	5.8%	1 491	23.8%	2 027	33.2%	5 373	87.6%	1 514	98.4%	34.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	540	547	88	16.3%	(1)	(1%)	70	13.1%	130	24.2%	300	53.8%	67	95.4%	193.5%
Interest earned - external investments	5 059	10 518	2 088	49.4%	880	16.7%	3 226	30.7%	3 760	35.7%	10 463	99.5%	1 644	107.5%	178.7%
Interest earned - outstanding debtors	4 508	4 508	3 994	74.3%	10 214	388.7%	1 510	33.5%	19 482	390.5%	39 819	883.2%	4 110	307.3%	374.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 868	7 868	109	1.4%	40	2%	82	1.1%	84	1.0%	316	4.0%	195	8.7%	230.4%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	9 445	9 445	13 260	140.4%	5 960	63.1%	8 610	91.2%	16 703	176.8%	44 538	471.5%	11 021	476.9%	43.6%
Transfers recognised - operational	213 405	214 816	66 534	49.8%	37 536	17.6%	63 959	39.1%	4 248	2.0%	212 286	98.8%	2 264	97.7%	29.2%
Other own revenue	77 104	77 960	456	2%	248	0%	331	4%	762	1.0%	1 797	2.3%	845	9.1%	(9.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**292 876**	**293 674**	**37 088**	**12.7%**	**38 382**	**13.1%**	**37 852**	**12.9%**	**46 786**	**15.9%**	**160 858**	**54.5%**	**40 160**	**55.8%**	**16.6%**
Employee related costs	77 013	80 638	16 982	21.9%	17 967	23.2%	16 827	20.9%	17 770	22.1%	69 333	86.1%	14 804	84.3%	20.0%
Remuneration of councillors	16 134	16 134	3 670	21.9%	3 970	21.9%	4 618	28.6%	4 211	22.2%	16 719	83.5%	4 219	88.8%	(0.8%)
Debt impairment	29 927	29 927	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	35 179	35 179	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	28	28	1	3.2%	-	-	28	139.4%	22	83.9%	58	221.6%	3	833.8%	763.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	18 748	18 298	4 472	23.8%	2 166	11.7%	2 114	17.3%	2 108	11.5%	10 860	60.0%	1 648	49.1%	144.5%
Contracted services	20 389	20 389	1 542	7.6%	1 402	6.9%	2 050	10.8%	1 561	9.4%	6 554	32.2%	4 026	107.3%	(62.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	93 631	91 532	10 736	11.4%	12 945	13.8%	11 027	12.0%	20 704	22.7%	55 411	60.6%	10 056	63.7%	37.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**52 598**	**59 702**	**74 450**		**23 644**		**64 332**		**7 635**		**170 110**		**(11 663)**		
Transfers recognised - capital	79 678	80 238	6 081	7.6%	8 437	11.0%	20 072	24.4%	22 882	27.9%	57 474	69.9%	2 535	33.7%	798.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**132 276**	**139 940**	**80 531**		**32 081**		**84 403**		**30 518**		**227 584**		**(9 127)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**132 276**	**139 940**	**80 531**		**32 081**		**84 403**		**30 518**		**227 584**		**(9 127)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**132 276**	**139 940**	**80 531**		**32 081**		**84 403**		**30 518**		**227 584**		**(9 127)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**132 276**	**139 940**	**80 531**		**32 081**		**84 403**		**30 518**		**227 584**		**(9 127)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**129 612**	**129 612**	**5 304**	**4.1%**	**12 933**	**10.0%**	**17 223**	**13.3%**	**28 847**	**22.3%**	**64 307**	**49.6%**	**11 169**	**36.3%**	**158.5%**
National Government	63 597	63 997	3 170	5.0%	9 143	14.2%	9 515	14.9%	11 741	18.3%	33 571	52.5%	5 080	35.8%	131.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	50	50	-	-	-	-	-	-	-	-	-	-	-	63.3%	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 047**	**64 047**	**3 170**	**4.9%**	**9 143**	**14.2%**	**9 515**	**14.9%**	**11 741**	**18.3%**	**33 571**	**52.4%**	**5 080**	**35.8%**	**131.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	65 565	65 565	2 134	3.3%	3 789	5.8%	7 708	11.8%	17 106	26.1%	30 736	46.9%	6 089	37.9%	181.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**129 612**	**129 612**	**5 304**	**4.1%**	**12 933**	**10.0%**	**17 223**	**13.3%**	**28 847**	**22.3%**	**64 307**	**49.6%**	**11 169**	**36.3%**	**158.5%**
Governance and Administration	**34 169**	**34 569**	**4 359**	**4.9%**	**5 697**	**14.5%**	**4 466**	**11.1%**	**8 681**	**21.9%**	**16 204**	**44.1%**	**7 625**	**19.4%**	**14.1%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	20 000	20 000	1 227	4.8%	2 697	14.0%	3 466	21.0%	6 060	23.8%	19 450	94.0%	3 843	32.4%	58.3%
Community & Public Safety	**14 495**	**14 495**	**-**	**-**	**68**	**1%**	**1 567**	**14.4%**	**4 516**	**44.3%**	**6 152**	**77.1%**	**4 114**	**41.4%**	**77.1%**
Community & Social Services	22 000	22 000	-	-	92	4%	2 403	10.7%	4 330	19.2%	6 825	30.2%	2 698	38.8%	8.2%
Sport And Recreation	7 805	7 805	-	-	-	-	-	-	-	-	-	-	116	186.3%	(100.0%)
Public Safety	4 000	4 000	-	-	-	-	1 594	39.8%	905	22.6%	2 499	62.5%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**69 592**	**69 592**	**4 077**	**5.9%**	**9 143**	**13.1%**	**7 739**	**11.1%**	**17 529**	**25.2%**	**38 488**	**55.3%**	**3 283**	**34.7%**	**467.3%**
Planning and Development	2 800	2 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	66 992	66 992	4 077	6.1%	9 143	13.6%	7 739	11.6%	17 529	26.2%	38 488	57.5%	3 283	35.8%	447.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**91.0%**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**392 626**	**396 308**	**116 137**	**29.6%**	**47 375**	**12.1%**	**132 732**	**33.5%**	**78 654**	**19.8%**	**374 897**	**94.6%**	**15 645**	**89.0%**	**402.7%**
Property rates, penalties and collection charges	18 054	18 054	918	5.1%	595	3.3%	430	2.4%	4 311	23.9%	6 255	34.6%	709	38.1%	508.2%
Service charges	3 669	3 669	219	6.0%	266	7.3%	344	9.4%	882	24.0%	1 742	47.5%	231	22.9%	282.0%
Other revenue	84 825	86 754	4 911	5.8%	4 172	4.9%	2 742	3.2%	67 412	77.7%	79 237	91.3%	12 648	67.3%	433.0%
Government - operating	211 617	212 031	89 138	42.1%	38 265	18.1%	82 926	39.1%	-	-	210 329	99.2%	582	56.2%	(100)%
Government - capital	82 461	82 461	20 951	25.4%	3 077	3.7%	44 291	53.7%	-	-	68 320	82.9%	-	0.0%	
Interest	7 429	12 738	2 760	36.8%	2 798	37.6%	2 000	33.9%	5 978	46.9%	14 446	113.4%	1 465	73.3%	312.8%
Dividends															
Payments	**(328 142)**	**(329 138**	**(37 980)**	**16.3%**	**(38 382)**	**16.6%**	**(37 788)**	**16.5%**	**(51 635)**	**22.5%**	**(164 915)**	**72.4%**	**(40 159)**	**75.3%**	**28.6%**
Suppliers and employees	(328 110)	(329 110)	(37 957)	16.3%	(38 382)	16.6%	(37 788)	16.5%	(49 736)	20.4%	(163 033)	69.9%	(40 108)	75.2%	164%

Finance charges	(84)	(38)	(1)	3.3%	-	-	-	-	(1)	40.9%	(1)	44.2%	(8)	410.2%	325.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**164 484**	**167 179**	**70 949**	**48.1%**	**8 993**	**5.0%**	**34 941**	**50.8%**	**29 959**	**10.2%**	**209 892**	**125.6%**	**(24 484)**	**185.3%**	**(212.4%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(129 832)	(129 587)	(5 394)	4.1%	(12 832)	10.0%	(13 798)	9.9%	(28 847)	20.7%	(60 881)	43.8%	(11 321)	37.2%	154.8%
Capital assets	(129 832)	(129 587)	(5 394)	4.1%	(12 832)	10.0%	(13 798)	9.9%	(28 847)	20.7%	(60 881)	43.8%	(11 321)	37.2%	154.8%
Net Cash from/(used) Investing Activities	**(129 832)**	**(129 587)**	**(5 394)**	**4.1%**	**(12 832)**	**10.0%**	**(13 798)**	**9.9%**	**(28 847)**	**20.7%**	**(60 881)**	**43.8%**	**(11 321)**	**37.2%**	**154.8%**
Cash Flow from Financing Activities															
Receipts	-	40	11	-	12	-	13	32.7%	19	46.6%	54	134.9%	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	40	11	-	12	-	13	32.7%	19	46.6%	54	134.9%	-	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**40**	**11**	**-**	**12**	**-**	**13**	**32.7%**	**19**	**46.6%**	**54**	**134.9%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**34 672**	**37 623**	**73 756**	**211.5%**	**(3 828)**	**(11.3%)**	**81 156**	**203.8%**	**(1 828)**	**(5.6%)**	**149 155**	**340.0%**	**(35 784)**	**467.9%**	**(94.9%)**
Cash/cash equivalents at the year begin:	158 687	192 919	192 919	121.6%	266 675	168.1%	262 847	136.2%	343 804	178.2%	192 919	100.0%	228 948	160.3%	34.3%
Cash/cash equivalents at the year end:	193 459	230 442	266 675	137.8%	262 847	135.8%	343 804	149.2%	341 976	153.1%	341 974	153.1%	193 165	167.3%	53.3%

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 077	2.2%	1 524	2.1%	1 919	2.1%	68 617	63.7%	73 137	63.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	822	2.0%	432	1.7%	446	1.7%	24 948	94.0%	26 599	22.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	708	4.5%	687	4.4%	680	4.2%	13 651	86.7%	15 736	13.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25	2.4%	18	2.2%	16	2.0%	771	93.3%	827	1%	-	-	-	-
Total By Income Source	**2 626**	**2.4%**	**2 662**	**2.3%**	**2 661**	**2.3%**	**107 880**	**93.0%**	**116 059**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	417	1.6%	380	1.5%	374	1.6%	22 647	95.1%	23 818	20.5%	-	-	-	-
Commercial	684	3.2%	616	2.9%	608	2.9%	19 231	91.0%	21 132	18.2%	-	-	-	-
Households	1 725	2.4%	1 702	2.4%	1 679	2.4%	66 002	92.8%	71 108	61.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 826**	**2.4%**	**2 682**	**2.3%**	**2 661**	**2.3%**	**107 880**	**93.0%**	**116 059**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Lamp Ramothwala	015 633 4539
Financial Manager	Mrs Rosina Ngwenl	015 633 4539

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: CAPRICORN (DC35)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**627 286**	**670 572**	**220 028**	**35.1%**	**129 445**	**20.6%**	**137 739**	**20.5%**	**62 191**	**9.3%**	**549 393**	**81.9%**	**55 393**	**87.2%**	**12.3%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	39 913	54 913	8 862	22.2%	12 650	31.7%	-	-	21 722	39.6%	42 634	77.6%	8 013	109.4%	169.1%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	21 613	21 613	6 432	29.8%	5 765	26.6%	5 009	25.5%	5 527	25.7%	23 258	107.6%	6 779	104.2%	(18.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	564 860	590 432	204 425	36.2%	110 647	19.6%	131 856	22.3%	344 08	5.8%	491 025	81.6%	40 238	92.8%	(14.2%)
Other own revenue	868	3 414	287	33.0%	340	37.7%	388	11.4%	140	4.1%	1 154	34.1%	365	2.7%	(53.7%)
Gains on disposal of PPE	-	-	-	-	648	-	87	-	100	-	912	-	-	-	(100.0%)
Operating Expenditure	**708 998**	**731 788**	**146 916**	**20.7%**	**159 623**	**26.7%**	**160 339**	**13.7%**	**170 504**	**23.3%**	**607 371**	**83.0%**	**172 365**	**84.9%**	**(1.1%)**
Employee related costs	262 163	247 804	53 716	20.4%	60 213	24.6%	61 190	20.7%	74 136	30.2%	244 860	98.8%	63 147	93.1%	40.6%
Remuneration of councillors	10 800	11 622	2 784	25.8%	2 868	26.6%	2 926	25.1%	3 161	26.7%	11 740	100.6%	2 904	96.8%	8.8%
Debt impairment	21 600	27 936	-	-	-	-	1 279	4.6%	(1 279)	(4.6%)	-	-	-	-	(100.0%)
Depreciation and asset impairment	81 684	81 196	13 736	16.8%	13 844	16.9%	16 334	20.4%	4 680	7.6%	48 613	76.2%	20 386	59.4%	(77.0%)
Finance charges	473	473	-	-	-	-	164	34.7%	-	-	164	34.7%	341	75.7%	(100.0%)
Bulk purchases	52 000	48 000	7 992	15.3%	11 792	22.7%	3 022	7.4%	19 684	41.0%	42 968	89.6%	11 464	81.4%	71.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	25 768	17 692	4 087	15.9%	6 975	27.1%	6 060	39.9%	(216)	(1.2%)	16 127	94.6%	8 611	112.1%	(102.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	243 060	317 612	64 619	26.6%	88 910	36.6%	21 823	6.9%	69 784	22.0%	245 136	77.2%	70 948	90.8%	(7.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	312	-	(100.0%)
Surplus/(Deficit)	**(81 694)**	**(61 195)**	**73 112**		**(30 178)**		**37 262**		**(108 312)**		**(58 178)**		**(116 972)**		
Transfers recognised - capital	280 882	332 461	49 304	17.6%	83 868	29.9%	87 316	26.2%	99 802	30.0%	320 348	96.4%	83 532	63.4%	12.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**199 188**	**271 271**	**122 415**		**53 709**		**124 516**		**(8 475)**		**262 171**		**(33 439)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**199 188**	**271 271**	**122 415**		**53 709**		**124 516**		**(8 475)**		**262 171**		**(33 439)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**199 188**	**271 271**	**122 415**		**53 709**		**124 516**		**(8 475)**		**262 171**		**(33 439)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**199 188**	**271 271**	**122 415**		**53 709**		**124 516**		**(8 475)**		**262 171**		**(33 439)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**301 632**	**332 467**	**34 385**	**11.4%**	**71 575**	**23.7%**	**117 514**	**35.3%**	**111 722**	**33.6%**	**335 195**	**100.8%**	**116 060**	**62.9%**	**(3.7%)**
National Government	301 632	332 467	34 385	11.4%	71 575	23.7%	117 514	35.3%	111 722	33.6%	335 195	100.8%	116 060	62.9%	(3.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**301 632**	**332 467**	**34 385**	**11.4%**	**71 575**	**23.7%**	**117 514**	**35.3%**	**111 722**	**33.6%**	**335 195**	**100.8%**	**116 060**	**62.9%**	**(3.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**301 632**	**332 467**	**34 385**	**11.4%**	**71 575**	**23.7%**	**117 514**	**35.3%**	**111 722**	**33.6%**	**335 195**	**100.8%**	**116 060**	**62.9%**	**(3.7%)**
Governance and Administration	**11 158**	**58 170**	**1 696**	**8.9%**	**4 196**	**10.9%**	**1 673**	**11.9%**	**549**	**1.9%**	**8 414**	**15.1%**	**4 709**	**39.3%**	**(88.1%)**
Executive & Council	133	133	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	11 063	26 017	1 696	9.8%	4 196	37.6%	3 673	14.1%	549	2.1%	9 434	36.3%	4 779	31.2%	(88.5%)
Community & Public Safety	**14 076**	**13 776**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**781**	**14.3%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	14 076	13 776	-	-	-	-	-	-	-	-	-	-	781	17.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**1 150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**31.1%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	1 150	-	-	-	-	-	-	-	-	-	-	-	31.1%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**274 398**	**259 420**	**33 325**	**12.1%**	**67 420**	**24.6%**	**113 842**	**39.3%**	**111 173**	**38.4%**	**325 760**	**112.6%**	**110 569**	**66.0%**	**.5%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	267 398	286 420	33 325	12.5%	67 420	25.2%	113 842	39.7%	111 173	38.8%	325 760	113.7%	110 569	66.8%	.5%
Waste Water Management	7 000	3 000	-	-	-	-	-	-	-	-	-	-	356	16.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**876 237**	**1 693 688**	**301 656**	**34.4%**	**232 495**	**26.5%**	**286 567**	**28.6%**	**22 048**	**2.2%**	**842 766**	**84.0%**	**(18 128)**	**73.4%**	**(221.7%)**
Property rates, penalties and collection charges	-	-	-		-		-	-	-	-	-	-	-		
Service charges	7 865	59 239	9 068	115.8%	(9 662)	(110.8%)	-	-	-	-	-	-	4 177	11.7%	(999.0%)
Other revenue	800	3 418	16 964	1 696.4%	(5 447)	(680.8%)	(16 280)	(501.2%)	16 451	493.0%	17 722	518.1%	(24 019)	(20.3%)	(182.7%)
Government - operating	864 800	930 600	215 413	24.1%	139 294	22.1%	142 722	24.2%	-	-	682 445	82.8%	304 12	62.8%	(100.0%)
Government - capital	284 800	697 431	52 488	36.1%	98 710	24.6%	159 125	33.5%	-	-	510 323	73.5%	(324 12	69.3%	(100.0%)
Interest	31 813	31 813	8 123	25.8%	11 781	29.6%	11 000	33.5%	5 527	25.7%	23 308	107.8%	4 778	104.2%	(190.0%)
Dividends	-	-	-		-		-	-	-	-	-	-	-		
Payments	**(677 533)**	**(731 760)**	**(144 664)**	**21.4%**	**(174 697)**	**25.8%**	**(91 668)**	**12.5%**	**(128 628)**	**17.6%**	**(549 178)**	**75.0%**	**(139 898)**	**76.0%**	**(7.4%)**
Suppliers and employees	(677 533)	(731 250)	(144 664)	21.4%	(174 697)	25.8%	(89 734)	12.3%	(128 628)	17.6%	(549 018)	75.0%	(139 624)	76.0%	(7.4%)

Finance charges	(675)	(473)	-		-	-	(164)	34.7%	-	-	(164)	34.7%	(74)	75.7%	(100.0%)
Transfers and grants	-	-	-		-	-	-		-	-	-		-		
Net Cash from/(used) Operating Activities	**196 715**	**271 920**	**156 992**	**79.9%**	**57 498**	**26.8%**	**134 665**	**71.6%**	**(106 572)**	**(28.2%)**	**392 597**	**111.3%**	**(157 018)**	**67.7%**	**(32.7%)**
Cash Flow from Investing Activities															
Receipts	-	-	1	-	649	-	52	-	133	-	837	-	-	-	**(100.0%)**
Proceeds on disposal of PPE	-	-	1	-	649	-	52	-	133	-	837	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(200 891)**	**(320 643)**	**(34 384)**	**12.2%**	**(71 573)**	**25.5%**	**(117 514)**	**35.8%**	**(111 722)**	**34.9%**	**(335 195)**	**102.8%**	**(116 000)**	**62.9%**	**(3.7%)**
Capital assets	(200 891)	(320 643)	(34 384)	12.2%	(71 573)	25.5%	(117 514)	35.8%	(111 722)	34.9%	(335 195)	102.8%	(116 000)	62.9%	(3.7%)
Net Cash from/(used) Investing Activities	**(200 891)**	**(320 643)**	**(34 384)**	**12.2%**	**(70 924)**	**25.3%**	**(117 462)**	**35.7%**	**(111 588)**	**34.9%**	**(334 359)**	**101.7%**	**(116 000)**	**62.8%**	**(3.9%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 000)**	**-**	**-**	**-**	**-**	**-**	**(1 000)**	**-**	**-**	**-**	**(1 000)**	**-**	**(170)**	**-**	**(100.0%)**
Repayment of borrowing	(1 000)	-	-	-	-	-	(1 000)	-	-	-	(1 000)	-	(170)	484.1%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 000)**	**-**	**-**	**-**	**-**	**-**	**(1 000)**	**-**	**-**	**-**	**(1 000)**	**-**	**(170)**	**484.1%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(83 197)**	**(50 722)**	**122 607**	**(147.4%)**	**(13 426)**	**16.1%**	**16 201**	**(134.2%)**	**(218 158)**	**384.6%**	**(32 778)**	**57.8%**	**(273 248)**	**47.8%**	**(20.2%)**
Cash/cash equivalents at the year begin:	130 663	-	238 335	182.4%	360 938	276.2%	347 599	-	433 799	-	238 335	-	511 626	100.0%	(17.2%)
Cash/cash equivalents at the year end:	47 466	(50 722)	360 936	760.7%	347 599	732.6%	433 799	(147.8%)	269 556	(362.4%)	269 556	(362.4%)	238 335	132.8%	(113.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	11 207	14.8%	-	-	-	-	64 045	66.2%	75 752	65.3%	-	-	-	-
Receivables from Exchange Transactions - Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 808	16.9%	8 740	21.7%	11 085	27.5%	13 438	33.9%	40 267	34.7%	-	-	-	-
Total By Income Source	**18 016**	**15.5%**	**8 740**	**7.5%**	**11 085**	**9.6%**	**78 183**	**67.4%**	**116 019**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	18 016	15.5%	8 740	7.5%	11 085	9.6%	78 183	67.4%	116 019	100.0%	-	-	-	-
Total By Customer Group	**18 016**	**15.5%**	**8 740**	**7.5%**	**11 085**	**9.6%**	**78 183**	**67.4%**	**116 019**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	33 223	19.8%	5 372	3.2%	2 540	1.5%	126 712	75.5%	167 846	79.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	2 018	4.6%	41 829	95.4%	43 847	20.7%
Total	**33 223**	**15.7%**	**5 372**	**2.3%**	**4 558**	**2.2%**	**168 541**	**79.8%**	**211 694**	**100.0%**

Contact Details

Municipal Manager	Ms Madibuxa Nokuthula (ACT IMC)	013 294 1075
Financial Manager	Mrs Marnetter Venter	013 294 1094

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: THABAZIMBI (LIM361)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**305 716**	**229 455**	**167 501**	**54.8%**	**144 906**	**47.4%**	**128 059**	**58.1%**	**224 063**	**181.6%**	**664 522**	**301.4%**	**53 875**	**73.6%**	**315.9%**
Property rates	28 392	23 800	96 617	340.3%	100 150	352.7%	69 587	355.0%	219 308	961.9%	485 663	2 134.9%	6 146	96.3%	3 472.6%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	81 613	63 208	20 919	25.6%	10 451	12.8%	16 127	28.7%	4 430	7.0%	53 927	85.2%	11 067	53.8%	60.0%
Service charges - water revenue	67 570	28 080	8 936	13.2%	9 472	14.0%	9 992	33.6%	3 167	11.1%	27 570	98.2%	8 678	63.8%	64.2%
Service charges - sanitation revenue	29 617	23 117	7 473	25.2%	4 571	15.7%	4 289	18.5%	(1 233)	(5.3%)	14 800	64.0%	6 243	86.7%	(119.8%)
Service charges - refuse revenue	10 150	12 217	3 347	32.9%	2 494	24.6%	2 667	23.8%	911	7.5%	9 419	79.1%	2 616	101.6%	65.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 210	410	85	7.0%	96	7.9%	70	19.4%	28	6.8%	284	69.2%	74	29.7%	(62.2%)
Interest earned - external investments	-	-	27	-	0	-	3	-	0	-	30	-	-	-	(100.0%)
Interest earned - outstanding debtors	6 282	721	3 016	48.0%	6 591	104.9%	9 231	1 280.9%	(6 081)	(843.7%)	12 238	1 639.6%	2 145	242.4%	(382.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	664	660	196	21.7%	107	11.9%	80	12.1%	478	71.9%	863	129.6%	108	43.4%	338.9%
Licences and permits	3 148	1 000	220	7.0%	-	-	-	-	2 703	270.3%	2 923	292.2%	3 048	168.0%	(19.2%)
Agency services	2 823	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 991	67 384	28 804	41.3%	14 091	21.7%	13 668	19.4%	-	-	53 604	80.0%	12 248	79.8%	(100.0%)
Other own revenue	9 926	840	186	2.0%	298	4.2%	441	33.2%	346	41.9%	1 316	162.8%	166	32.3%	108.4%
Gains on disposal of PPE	-	-	13	-	217	29 427.9%	-	-	-	-	230	31 555.6%	-	-	-
Operating Expenditure	**268 385**	**317 197**	**43 000**	**16.0%**	**59 135**	**22.0%**	**59 059**	**18.6%**	**70 167**	**22.1%**	**231 360**	**72.9%**	**60 971**	**92.0%**	**15.1%**
Employee related costs	100 461	112 677	24 166	24.1%	24 833	24.6%	25 191	22.4%	24 441	21.7%	98 631	87.5%	24 667	105.3%	(1.0%)
Remuneration of councillors	8 384	7 966	2 255	26.9%	1 767	21.0%	1 630	22.9%	1 667	23.6%	7 320	94.2%	1 120	79.2%	48.9%
Debt impairment	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	22 000	41 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	608	12 742	1 022	181.7%	5 508	637.0%	5 652	46.7%	10 708	84.4%	22 746	186.2%	3 516	1 660.5%	204.6%
Bulk purchases	69 608	69 608	7 831	11.2%	17 426	25.0%	20 116	28.9%	25 451	36.3%	70 824	101.5%	19 927	99.4%	27.7%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 620	47 286	4 021	117.3%	7 540	197.5%	3 726	7.9%	1 765	3.6%	17 497	36.9%	6 698	520.2%	(74.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	145	-	(100.0%)
Other expenditure	53 697	24 778	2 775	5.2%	1 735	3.2%	2 228	9.0%	9 663	24.2%	12 753	51.2%	9 020	57.7%	(78.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**37 325**	**(90 742)**	**124 501**		**85 771**		**69 001**		**153 896**		**433 162**		**(7 097)**		
Transfers recognised - capital	29 172	90 172	-	-	821	2.8%	-	-	-	-	821	1.0%	-	44.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	27 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**93 497**	**(40 570)**	**124 501**		**86 592**		**69 001**		**153 896**		**433 983**		**(7 097)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**93 497**	**(40 570)**	**124 501**		**86 592**		**69 001**		**153 896**		**433 983**		**(7 097)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**93 497**	**(40 570)**	**124 501**		**86 592**		**69 001**		**153 896**		**433 983**		**(7 097)**		
Share of surplus/ (deficit) of associate	-	1 133	(678)		(674)		(872)	671.8%	(1 161)	760.7%	(3 385)	2 480.6%	(638)	-	79.0%
Surplus/(Deficit) for the year	**93 497**	**(40 725)**	**123 824**		**85 717**		**68 129**		**152 736**		**430 598**		**(7 735)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**59 838**	**5 963**	-	-	-	-	-	-	-	-	-	-	**5 229**	**7.8%**	**(100.0%)**
National Government	21 838	-	-	-	-	-	-	-	-	-	-	-	5 229	13.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 838**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 229**	**13.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	37 940	5 963	-	-	-	-	-	-	-	-	-	-	-	2%	-
Capital Expenditure Standard Classification	**59 838**	**5 963**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 229**	**7.8%**	**(100.0%)**
Governance and Administration	16 738	5 963	-	-	-	-	-	-	-	-	-	-	-	0%	-
Executive & Council	16 238	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 101	-	-	-	-	-	-	-	-	-	-	-	-	0%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 001	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 838**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 229**	**208.3%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 838	-	-	-	-	-	-	-	-	-	-	-	5 229	208.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**24 213**	**3 463**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	20 800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	3 913	3 463	-	-	-	-	-	-	-	-	-	-	-	1%	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**394 433**	**394 433**	**61 336**	**20.1%**	**46 271**	**15.2%**	**50 403**	**16.6%**	**33 725**	**11.1%**	**191 735**	**63.0%**	**43 734**	**68.9%**	**(22.9%)**
Property rates, penalties and collection charges	25 552	25 552	9 591	37.5%	3 737	14.6%	4 852	19.0%	7 637	29.9%	25 816	101.0%	5 823	72.7%	36.3%
Service charges	179 697	179 697	14 480	8.0%	16 316	16.6%	21 466	12.6%	16 916	19.6%	73 467	43.6%	17 668	52.3%	1.9%
Other revenue	9 541	9 541	10 000	100.3%	9 798	59.1%	9 680	104.6%	7 564	86.2%	36 042	397.5%	7 626	346.2%	8%
Government - operating	64 841	64 841	26 804	41.3%	14 882	23.0%	13 065	20.2%	-	-	54 751	84.4%	12 248	78.4%	(100)0%
Government - capital	29 802	29 802	-	-	-	-	-	-	-	-	-	-	-	0.0%	-
Interest	3 603	3 603	430	7.0%	346	6.2%	1 434	33.4%	186	3.3%	2 397	43.4%	358	38.9%	(47.1%)
Dividends															
Payments	**(390 721)**	**(390 721)**	**(69 167)**	**17.8%**	**(65 397)**	**22.5%**	**(47 037)**	**16.2%**	**(79 369)**	**27.3%**	**(342 993)**	**83.4%**	**(54 945)**	**95.5%**	**44.5%**
Suppliers and employees	(390 283)	(390 283)	(61 082)	17.8%	(65 397)	22.5%	(46 979)	15.5%	(79 659)	26.4%	(237 968)	82.0%	(54 745)	94.5%	45.1%

Finance charges	(636)	(438)	(150)	23.9%	(130)	29.7%	(2 058)	470.0%	(2 703)	617.2%	(4 950)	1 140.8%	(208)	709.4%	1 229.4%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**13 712**	**13 712**	**10 170**	**74.2%**	**(10 128)**	**(173.5%)**	**3 366**	**24.5%**	**(45 668)**	**(333.8%)**	**(31 258)**	**(373.8%)**	**(11 212)**	**(10.3%)**	**307.3%**
Cash Flow from Investing Activities															
Receipts	**15 316**	**15 316**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	5 342	5 342	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	9 972	9 972	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 172)**	**(29 172)**	-	-	-	-	-	-	-	-	-	-	-	**2.8%**	-
Capital assets	(29 172)	(29 172)	-	-	-	-	-	-	-	-	-	-	-	2.8%	-
Net Cash from/(used) Investing Activities	**(13 856)**	**(13 856)**	-	-	-	-	-	-	-	-	-	-	-	**2.9%**	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 014)**	**(2 014)**	**(600)**	**29.8%**	-	-	-	-	-	-	**(600)**	**29.8%**	**(600)**	**96.7%**	**(100.0%)**
Repayment of borrowing	(2 014)	(2 014)	(600)	29.8%	-	-	-	-	-	-	(600)	29.8%	(600)	96.7%	(100.0%)
Net Cash from/(used) Financing Activities	**(2 014)**	**(2 014)**	**(600)**	**29.8%**	-	-	-	-	-	-	**(600)**	**29.8%**	**(600)**	**96.7%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(2 158)**	**(2 158)**	**9 570**	**(443.6%)**	**(10 128)**	**469.3%**	**3 366**	**(155.8%)**	**(45 668)**	**2 114.3%**	**(31 858)**	**2 403.8%**	**(11 812)**	**##########**	**285.6%**
Cash/cash equivalents at the year begin:	4 102	4 102	2 935	71.6%	12 055	393.9%	49 629	1 591.0%	(3 284)	(76.9%)	2 935	71.6%	51 809	44.3%	76.2%
Cash/cash equivalents at the year end:	1 945	1 945	12 505	642.8%	(8 821)	(345.3%)	(3 255)	(167.8%)	(48 953)	(2 581.8%)	(48 953)	(2 581.8%)	(10 385)	(763.8%)	317.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 903	4.0%	1 087	2.3%	882	2.0%	44 702	91.8%	48 771	20.7%	-	-	-	-
Receivables from Exchange Transactions - Electricity	2 902	27.3%	964	7.9%	470	3.9%	7 470	61.0%	12 227	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 809	6.0%	1 136	2.4%	1 294	2.8%	41 128	88.7%	46 368	19.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 564	5.5%	946	3.3%	852	3.0%	25 060	88.2%	28 428	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	888	4.9%	542	3.0%	468	2.5%	16 297	89.6%	18 197	7.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	24	1.1%	12	0%	11	4%	2 450	98.0%	2 546	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	2 318	5.5%	2 702	6.4%	2 178	5.2%	34 694	82.9%	42 092	17.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 383)	(3.2%)	243	1%	265	6%	37 441	102.1%	36 567	15.6%	-	-	-	-
Total By Income Source	**11 618**	**4.9%**	**7 677**	**3.2%**	**6 528**	**2.8%**	**209 559**	**89.1%**	**235 322**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	699	7.5%	457	5.4%	297	3.5%	7 102	84.6%	8 399	3.6%	-	-	-	-
Commercial	2 597	5.2%	1 598	3.4%	1 052	2.2%	37 084	82.7%	43 258	18.4%	-	-	-	-
Households	6 991	5.4%	4 622	3.6%	3 658	2.8%	97 190	75.2%	129 151	54.9%	-	-	-	-
Other	1 330	8.8%	1 001	6.6%	1 521	7.2%	17 522	77.5%	22 702	9.6%	-	-	-	-
Total By Customer Group	**11 618**	**4.9%**	**7 677**	**3.2%**	**6 528**	**2.8%**	**209 559**	**89.1%**	**235 322**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	6 389	2.9%	5 732	2.6%	6 233	4.1%	139 323	90.3%	153 647	48.9%
Bulk Water	3 194	14.9%	436	2.0%	3 600	16.7%	16 329	66.4%	21 560	7.1%
PAYE deductions	2 811	100.0%	-	-	-	-	-	-	2 811	9%
VAT (output less input)	3 347	100.0%	-	-	-	-	-	-	3 347	1.1%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	2 125	100.0%	2 125	7%
Trade Creditors	39 916	31.2%	8 031	6.4%	2 370	1.9%	76 479	60.4%	124 866	40.0%
Auditor-General	-	-	-	-	-	-	2 484	100.0%	2 484	8%
Other	-	-	-	-	-	-	-	-	-	-
Total	**53 657**	**17.4%**	**14 218**	**4.6%**	**11 602**	**3.8%**	**229 779**	**74.2%**	**308 237**	**100.0%**

Contact Details

Municipal Manager	DS Booysens (Acting)	014 777 1225
Financial Manager	BK DuPreez	014 777 1226

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: LEPHALALE (LIM362)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**396 741**	**443 982**	**107 566**	**27.1%**	**82 762**	**20.9%**	**86 522**	**19.5%**	**-**	**-**	**276 847**	**62.4%**	**-**	**15.5%**	**-**
Property rates	48 381	47 966	13 745	28.4%	7 662	15.8%	7 795	16.3%	-	-	29 403	61.3%	-	8.6%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	128 331	136 600	32 032	25.0%	23 833	18.6%	45 317	33.1%	-	-	101 174	74.1%	-	9.1%	-
Service charges - water revenue	30 309	33 372	8 181	27.0%	6 684	16.1%	6 089	18.2%	-	-	19 454	58.3%	-	7.4%	-
Service charges - sanitation revenue	15 868	15 682	3 716	23.4%	2 455	15.5%	2 307	14.7%	-	-	8 480	53.6%	-	8.5%	-
Service charges - refuse revenue	10 605	10 660	2 572	24.3%	1 745	16.5%	1 847	17.4%	-	-	6 164	58.1%	-	9.3%	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	270	270	61	22.7%	45	16.5%	29	10.8%	-	-	136	51.7%	-	7.4%	-
Interest earned - external investments	7 783	3 010	1 139	14.6%	528	6.8%	418	11.9%	-	-	2 087	59.4%	-	6.9%	-
Interest earned - outstanding debtors	19 878	19 878	3 511	17.7%	3 372	17.0%	3 082	17.1%	-	-	10 215	51.7%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	364	347	76	21.4%	37	10.2%	226	65.2%	-	-	341	98.4%	-	26	-
Licences and permits	8 368	8 368	1 687	20.2%	4 626	49.6%	(3 010)	(42.0%)	-	-	2 187	26.1%	-	14.7%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	104 731	89 038	27 972	26.8%	29 668	27.7%	22 314	25.1%	-	-	89 955	101.0%	-	28.2%	-
Other own revenue	14 862	77 906	2 896	19.5%	3 560	23.8%	786	1.0%	-	-	7 242	9.3%	-	5.4%	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**437 351**	**571 381**	**114 748**	**26.2%**	**82 382**	**18.8%**	**84 097**	**14.7%**	**-**	**-**	**281 219**	**49.2%**	**-**	**8.4%**	**-**
Employee related costs	168 331	147 339	34 182	20.3%	26 778	17.4%	26 119	17.0%	-	-	85 080	57.8%	-	7.8%	-
Remuneration of councillors	7 384	8 178	1 928	26.4%	1 270	16.8%	1 614	19.7%	-	-	4 812	58.8%	-	8.3%	-
Debt impairment	1 663	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	60 108	68 600	16 211	26.9%	11 373	18.9%	11 202	16.3%	-	-	38 787	56.5%	-	8.4%	-
Finance charges	11 591	11 591	2 142	18.5%	2 784	24.0%	2 077	17.9%	-	-	7 004	60.4%	-	8.5%	-
Bulk purchases	111 992	113 842	24 870	21.2%	21 674	19.4%	21 398	18.7%	-	-	77 912	68.4%	-	10.3%	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	19 487	11 217	2 633	14.2%	3 928	21.2%	2 218	19.8%	-	-	8 779	78.2%	-	4.8%	-
Transfers and grants	1 224	902	341	27.8%	516	42.1%	30	3.3%	-	-	891	97.6%	-	-	-
Other expenditure	74 424	206 000	22 438	30.2%	14 051	18.7%	20 567	10.0%	-	-	58 038	28.2%	-	7.3%	-
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(40 609)**	**(127 419)**	**(7 178)**		**379**		**2 424**		**-**		**(4 372)**		**-**		
Transfers recognised - capital	49 534	73 832	14 368	29.1%	15 222	31.6%	4 205	5.7%	-	-	33 833	45.8%	-	1.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 925**	**(53 586)**	**7 217**		**15 602**		**6 628**		**-**		**29 460**		**-**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7 925**	**(53 586)**	**7 217**		**15 602**		**6 628**		**-**		**29 460**		**-**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 925**	**(53 586)**	**7 217**		**15 602**		**6 628**		**-**		**29 460**		**-**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 925**	**(53 586)**	**7 217**		**15 602**		**6 628**		**-**		**29 460**		**-**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**75 994**	**75 994**	**18 826**	**24.8%**	**15 557**	**20.5%**	**8 862**	**11.7%**	**20 968**	**38.2%**	**72 213**	**95.1%**	**-**	**8.3%**	**(100.0%)**
National Government	48 154	48 154	14 477	30.1%	14 534	30.2%	7 924	16.5%	22 738	47.2%	59 655	123.9%	-	10.9%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**48 154**	**48 154**	**14 477**	**30.1%**	**14 534**	**30.2%**	**7 924**	**16.5%**	**22 738**	**47.2%**	**59 655**	**123.9%**	**-**	**10.9%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27 750	27 750	4 349	15.7%	1 023	3.7%	939	3.4%	6 238	22.5%	12 548	45.2%	-	5.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**75 994**	**75 994**	**18 826**	**24.8%**	**15 557**	**20.5%**	**8 862**	**11.7%**	**20 968**	**38.2%**	**72 213**	**95.1%**	**-**	**8.3%**	**(100.0%)**
Governance and Administration	**9 464**	**9 464**	**996**	**8.9%**	**596**	**5.6%**	**676**	**6.4%**	**630**	**47.9%**	**4 360**	**46.9%**	**-**	**14.4%**	**(100.0%)**
Executive & Council	1 710	1 710	174	10.2%	296	17.3%	43	2.5%	223	13.0%	735	43.0%	-	-	(100.0%)
Budget & Treasury Office	100	100	-	-	-	-	131	131.2%	-	-	131	131.2%	-	3.2%	-
Corporate Services	7 654	7 654	36	2.0%	-	-	-	-	370	24.1%	256	26.1%	-	8.2%	(100.0%)
Community and Public Safety	**6 648**	**6 648**	**-**	**-**	**10**	**1%**	**63**	**4%**	**1 445**	**11.9%**	**1 518**	**10.9%**	**-**	**3%**	**(100.0%)**
Community & Social Services	6 648	6 648	-	-	30	4%	52	1.0%	1 310	20.9%	1 392	27.6%	-	2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	132	-	132	-	-	-	(100.0%)
Housing	4 000	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 767**	**32 767**	**6 663**	**20.4%**	**8 713**	**26.6%**	**5 350**	**16.3%**	**10 570**	**32.3%**	**33 302**	**101.6%**	**-**	**17.8%**	**(100.0%)**
Planning and Development	2 275	2 275	-	-	-	-	-	-	1 351	59.4%	1 351	59.4%	-	3.7%	(100.0%)
Road Transport	30 492	30 492	6 663	21.9%	8 713	28.6%	5 350	17.6%	9 219	30.2%	31 951	104.8%	-	19.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**34 348**	**34 348**	**9 963**	**29.0%**	**6 518**	**19.0%**	**3 289**	**9.6%**	**16 426**	**47.8%**	**36 195**	**105.4%**	**-**	**5.8%**	**(100.0%)**
Electricity	2 800	2 800	0	1%	370	13.8%	122	4.3%	758	26.2%	1 250	43.4%	-	-	(100.0%)
Water	23 172	23 172	9 961	43.0%	6 148	26.5%	3 167	13.6%	15 668	67.1%	34 923	150.2%	-	7.3%	(100.0%)
Waste Water Management	2 376	2 376	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	6 000	6 000	-	-	-	-	-	-	199	2.2%	199	2.2%	-	-	(100.0%)
Other	**(3 345)**	**(3 345)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**426 589**	**447**	**133 805**	**31.2%**	**134 517**	**31.4%**	**146 975**	**32 880.3%**	**100 822**	**22 555.3%**	**516 119**	**115 463.1%**	**79 212**	**195.9%**	**27.3%**
Property rates, penalties and collection charges	45 662	45	10 779	23.5%	11 032	24.6%	14 077	30 893.3%	12 102	26 555.0%	47 998	105 314.9%	10 496	-	15.3%
Service charges	186 862	197	50 610	26.1%	52 676	28.2%	59 566	30 042.2%	69 520	34 935.6%	232 545	116 580.1%	32 594	68.7%	30.8%
Other revenue	34 321	34	4 692	13.8%	9 438	28.0%	(2 232)	-6 668.6%	13 922	52 737.5%	25 842	97 524.4%	8 734	-	38.8%
Government - operating	152 731	169	39 356	26.8%	30 120	20.2%	22 140	24 660.2%	232	260.7%	91 744	153 099.6%	1 263	139.4%	650.4%
Government - capital	45 000	44	23 368	51.9%	25 251	56.1%	27 406	62 331.8%	-	-	76 025	172 784.1%	-	-	-
Interest	7 783	14	2 001	36.8%	4 241	54.5%	4 024	27 510.5%	6 042	39 096.7%	17 310	119 660.7%	6 339	346.1%	(3.7%)
Dividends	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(375 543)**	**(383)**	**(68 668)**	**24.3%**	**(100 125)**	**27.2%**	**(100 685)**	**26 287.6%**	**(287 845)**	**54 873.2%**	**(508 726)**	**132 868.2%**	**(69 344)**	**91.4%**	**283.7%**
Suppliers and employees	(362 737)	(370)	(66 180)	26.3%	(98 125)	27.3%	(97 468)	24 316.1%	(203 559)	54 947.2%	(466 067)	132 966.9%	(66 026)	91.3%	208.2%

Finance charges	(11 591)	(12)	(2 142)	18.5%	(2 912)	20.1%	(3 166)	27 266.0%	(2 839)	24 456.2%	(11 663)	90 390.1%	(1 092)	91.8%	134.8%
Transfers and grants	(1 294)	(4)	(241)	27.8%	(288)	23.2%	(53)	5 448.2%	(884)	76 044.7%	(1 370)	533 860.1%	(423)	112.2%	9.8%
Net Cash from/(used) Operating Activities	**52 666**	**64**	**35 138**	**66.7%**	**32 192**	**-8.8%**	**46 295**	**72 183.3%**	**(104 218)**	**(125 546.1%)**	**7 269**	**11 559.0%**	**10 817**	**155.0%**	**(1 681.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(75 930)**	**(69)**	**(16 930)**	**24.8%**	**(22 698)**	**36.4%**	**(15 921)**	**16 018.7%**	**(11 764)**	**11 836.4%**	**(69 598)**	**70 027.8%**	**(17 159)**	**45.2%**	**(31.2%)**
Capital assets	(74 805)	(68)	(16 930)	24.8%	(22 698)	35.4%	(15 921)	16 018.7%	(11 764)	11 836.4%	(69 598)	70 027.8%	(17 159)	44.2%	(31.2%)
Net Cash from/(used) Investing Activities	**(75 930)**	**(69)**	**(16 930)**	**24.8%**	**(22 698)**	**36.4%**	**(15 921)**	**16 018.7%**	**(11 764)**	**11 836.4%**	**(69 598)**	**70 027.8%**	**(17 159)**	**44.8%**	**(31.2%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(23 938)**	**(33)**	**18 211**	**(71.1%)**	**9 123**	**(39.8%)**	**30 369**	**(86 122.8%)**	**(116 003)**	**334 425.7%**	**(62 199)**	**170 366.2%**	**(6 342)**	**7 750.2%**	**1 760.7%**
Cash/cash equivalents at the year begin:	56 743	59 743	-	-	18 211	59.0%	35 434	43.6%	63 684	93.6%	-	-	162 588	32.3%	65.0%
Cash/cash equivalents at the year end:	**67 884**	**59 738**	**18 211**	**26.7%**	**28 434**	**57.5%**	**59 664**	**93.6%**	**(62 199)**	**(164.1%)**	**(62 199)**	**(164.1%)**	**156 846**	**172.1%**	**(139.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 262	10.0%	1 918	7.3%	1 411	4.2%	16 634	74.0%	26 549	15.3%	-	-	-	-
Trade and Other Receivables from Exchange Transac	12 051	21.2%	7 092	11.6%	5 365	8.8%	36 441	59.5%	61 349	35.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	4 127	9.6%	1 946	4.5%	1 497	3.5%	35 491	82.4%	43 062	24.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 617	8.5%	797	3.9%	616	3.0%	17 102	84.5%	20 221	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 224	6.9%	688	3.8%	518	2.9%	15 240	86.3%	17 669	10.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	95	1.4%	46	1.4%	80	1.7%	4 551	95.7%	4 756	2.7%	-	-	-	-
Total By Income Source	**23 595**	**13.6%**	**12 487**	**7.2%**	**9 488**	**5.5%**	**127 951**	**73.7%**	**173 532**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	394	4.1%	335	4.2%	266	3.6%	6 697	87.8%	7 627	4.4%	-	-	-	-
Commercial	3 604	10.7%	1 392	5.4%	1 164	4.1%	22 430	80.1%	27 990	16.1%	-	-	-	-
Households	19 284	14.2%	10 338	8.4%	7 747	6.1%	97 438	71.3%	134 807	84.7%	-	-	-	-
Other	313	1.1%	222	1.0%	310	1.5%	20 027	96.5%	20 872	13.2%	-	-	-	-
Total By Customer Group	**23 595**	**13.6%**	**12 487**	**7.2%**	**9 488**	**5.5%**	**127 951**	**73.7%**	**173 532**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mrs Edith M Tukakgomo	014 762 1409
Financial Manager	Mr Nicki Charles Lehlala	015 762 1407

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOOKGOPONG (LIM364)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**182 723**	**7**	**39 937**	**36.2%**	**49 150**	**38.2%**	**21 666**	**327 432.4%**	**40 427**	**610 956.6%**	**170 180**	**2 571 867.2%**	**10 365**	**83.8%**	**290.0%**
Property rates	24 166	-	41 009	169.7%	13 714	56.7%	5 669	-	9 571	-	68 962	-	1 192	53.3%	455.9%
Property rates - penalties and collection charges	-	-	811	-	1 312	-	1 317	-	2 410	-	5 851	-	-	-	(100.0%)
Service charges - electricity revenue	53 717	-	10 922	19.9%	10 927	19.6%	7 088	-	12 140	-	39 868	-	5 220	84.8%	132.4%
Service charges - water revenue	8 128	-	888	9.5%	756	8.2%	-	-	1 441	-	3 084	-	710	69.4%	102.8%
Service charges - sanitation revenue	7 866	-	1 374	17.3%	2 678	33.5%	2 616	-	3 417	-	10 086	-	781	94.9%	337.2%
Service charges - refuse revenue	7 372	60	681	9.4%	1 663	23.6%	1 256	(617 200.0%)	2 060	(666 778.0%)	5 768	(2 869 247.2%)	830	93.3%	148.9%
Service charges - other	-	-	3	-	-	-	2 227	-	-	-	2 230	-	-	-	-
Rental of facilities and equipment	164	60	13	7.9%	124	75.6%	41 667	2 083 671.4%	169	(49 717.7%)	41 911	1 973 080.0%	36	76.4%	208.9%
Interest earned - external investments	40	-	1	2.3%	1	2.0%	1	-	46	-	49	-	22	91.7%	111.3%
Interest earned - outstanding debtors	6 000	-	346	5.3%	685	10.6%	157	-	-	-	1 187	-	-	43.8%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	74	-	33	45.1%	33	45.0%	20	-	62	-	148	-	-	11.4%	(100.0%)
Licences and permits	-	(0)	(2)	-	-	-	-	-	-	-	(2)	29 185%	-	-	-
Agency services	5 071	(0)	62	1.2%	478	9.4%	249	(112 777.2%)	(748)	340 267.8%	39	(17 598.0%)	1 268	100.0%	(162.1%)
Transfers recognised - operational	46 248	6	3 186	6.9%	15 660	33.9%	6 078	-	9 862	-	34 215	-	398	103.7%	2 394.4%
Other own revenue	845	6	3	0%	2 394	283.0%	187	3 411.9%	3 116	56 841.4%	5 500	69 668.2%	-	17.3%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**182 690**	**2 723**	**28 669**	**17.8%**	**40 025**	**24.6%**	**28 448**	**1 044.8%**	**44 784**	**1 644.8%**	**141 927**	**5 212.9%**	**23 540**	**87.3%**	**90.2%**
Employee related costs	68 669	2 716	13 131	20.1%	13 983	24.7%	9 399	345.8%	15 666	583.7%	52 348	1 926.0%	8 664	102.2%	82.1%
Remuneration of councillors	3 414	606	799	22.1%	802	23.6%	578	95.5%	840	138.7%	3 018	498.4%	501	83.4%	52.5%
Debt impairment	1 700	(678)	142	8.3%	142	8.2%	283	(32.2%)	435	(48.4%)	892	(112.8%)	383	48.2%	13.6%
Depreciation and asset impairment	17 344	-	4 534	26.0%	5 342	30.8%	3 170	-	4 917	-	17 963	-	2 731	91.3%	79.1%
Finance charges	5 886	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	43 150	-	5 279	12.2%	10 791	25.0%	7 010	-	8 271	-	31 353	-	6 014	81.4%	37.5%
Other Materials	9 117	946	88	1.0%	564	6.2%	150	29.0%	711	75.1%	1 503	164.1%	5	47.7%	2421529.3%
Contracted services	8 938	1 620	1 552	16.7%	2 387	26.7%	1 769	107.2%	2 922	177.1%	8 630	489.6%	1 196	94.2%	144.2%
Transfers and grants	-	(200)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	19 457	(2 060)	3 763	19.3%	6 035	31.0%	6 048	(293.6%)	10 932	(522.0%)	26 784	(1 276.4%)	3 981	103.3%	174.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**33**	**(2 716)**	**30 268**		**9 114**		**(6 782)**		**(4 357)**		**28 244**		**(13 176)**		
Transfers recognised - capital	16 156	-	-	-	1 804	11.2%	-	-	-	-	1 804	-	-	55.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 189**	**(2 716)**	**30 268**		**10 918**		**(6 782)**		**(4 357)**		**30 047**		**(13 176)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 189**	**(2 716)**	**30 268**		**10 918**		**(6 782)**		**(4 357)**		**30 047**		**(13 176)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 189**	**(2 716)**	**30 268**		**10 918**		**(6 782)**		**(4 357)**		**30 047**		**(13 176)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 189**	**(2 716)**	**30 268**		**10 918**		**(6 782)**		**(4 357)**		**30 047**		**(13 176)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**16 156**	**16 156**	**2 914**	**18.0%**	**4 916**	**30.4%**	**4 626**	**28.6%**	**2 254**	**14.0%**	**14 709**	**91.0%**	**13 638**	**186.6%**	**(83.5%)**
National Government	16 156	16 156	2 174	13.5%	4 916	30.4%	4 626	28.6%	2 254	14.0%	13 969	86.5%	13 638	186.6%	(83.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 156**	**16 156**	**2 174**	**13.5%**	**4 916**	**30.4%**	**4 626**	**28.6%**	**2 254**	**14.0%**	**13 969**	**86.5%**	**13 638**	**186.6%**	**(83.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	740	-	-	-	-	-	-	-	740	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**16 156**	**16 156**	**2 914**	**18.0%**	**4 916**	**30.4%**	**4 626**	**28.6%**	**2 254**	**14.0%**	**14 709**	**91.0%**	**13 638**	**186.6%**	**(83.5%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 338	1 338	1 488	111.2%	-	-	-	-	-	-	1 488	111.2%	3 161	236.2%	(100.0%)
Community & Social Services	-	-	1 488	-	-	-	-	-	-	-	1 488	-	761	-	(100.0%)
Sport And Recreation	1 338	1 338	-	-	-	-	-	-	-	-	-	-	2 400	179.4%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**937**	**-**	**587**	**-**	**110**	**-**	**110**	**-**	**1 746**	**-**	**1 666**	**248.3%**	**(94.1%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	937	-	587	-	110	-	110	-	1 745	-	1 666	248.3%	(94.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**14 828**	**14 828**	**311**	**2.1%**	**4 348**	**29.1%**	**4 517**	**30.2%**	**2 138**	**14.3%**	**11 353**	**75.7%**	**8 888**	**171.8%**	**(76.0%)**
Electricity	-	-	-	-	**1 052**	-	243	-	110	-	1 405	-	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	4 208	133.3%	(100.0%)
Waste Water Management	14 828	14 828	311	2.1%	3 317	22.3%	4 284	28.9%	2 021	13.6%	9 913	66.8%	4 680	249.8%	(56.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**162 677**	**156 477**	**61 492**	**37.8%**	**53 306**	**32.7%**	**30 826**	**19.7%**	**35 692**	**22.8%**	**181 315**	**115.9%**	**21 912**	**99.3%**	**63.6%**
Property rates, penalties and collection charges	20 541	20 541	18 122	88.2%	13 309	64.8%	6 593	32.1%	(5 772)	(28.1%)	32 254	157.0%	3 413	21.1%	(269.1%)
Service charges	74 107	67 241	14 738	19.9%	16 494	22.3%	12 935	19.2%	40 201	42.7%	84 368	125.5%	14 448		182.5%
Other revenue	2 345	6 027	2 794	82.8%	4 044	34.5%	1 154	17.8%	(4 626)	(76.2%)	3 166	48.2%	2 743	33.4%	(53.1%)
Government - operating	42 248	45 437	20 477	48.5%	13 568	32.1%	3 644	8.4%	12 488	29.6%	50 826	111.9%			(100.0%)
Government - capital	19 436	16 232	5 361	27.6%	5 891	30.3%	6 500	40.0%	(1 500)	(100.0%)				380.4%	(100.0%)
Interest	3 999	830	148	3.8%	3 006	174.2%	997	120.0%	(1 093)	(131.6%)	6 058	1 822.6%	1 311	3 467.9%	(183.2%)
Dividends															
Payments	**(148 739)**	**(150 491)**	**(39 735)**	**19.6%**	**(39 388)**	**26.8%**	**(36 054)**	**24.6%**	**624 668**	**(414.7%)**	**519 912**	**(345.5%)**	**(66 668)**	**153.1%**	**(1 044.9%)**
Suppliers and employees	(140 894)	(87 233)	(39 393)	28.1%	(32 248)	23.9%	(32 224)	33.1%	634 561	(662.4%)	542 170	(587.0%)	(60 688)	148.5%	(1 145.2%)

Finance charges	(5 886)	(42 053)	(142)	2.4%	(3 284)	57.6%	(3 630)	9.1%	(5 145)	12.2%	(12 000)	29.7%	(5 272)	-	(6.4%)
Transfers and grants	-	(11 537)	(350)		(3 720)		-		(3 720)	32.2%	(8 709)	67.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**16 118**	**5 988**	**32 737**	**293.2%**	**12 918**	**96.2%**	**(3 228)**	**(87.2%)**	**659 702**	**11 022.8%**	**701 228**	**11 715.2%**	**(44 254)**	**(163.3%)**	**(1 190.9%)**
Cash Flow from Investing Activities															
Receipts	-	**11 500**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	11 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16 150)**	**(16 150)**	**(2 916)**	**18.0%**	**(4 916)**	**30.4%**	**(6 617)**	**41.0%**	**(1 068)**	**6.6%**	**(15 548)**	**96.2%**	**(20 457)**	**287.1%**	**(94.8%)**
Capital assets	(16 150)	(35 150)	(2 916)	18.0%	(4 916)	30.4%	(6 617)	41.0%	(1 068)	6.6%	(15 548)	96.2%	(20 457)	287.1%	(94.8%)
Net Cash from/(used) Investing Activities	**(16 150)**	**(4 650)**	**(2 916)**	**18.0%**	**(4 916)**	**30.4%**	**(6 617)**	**142.1%**	**(1 068)**	**23.0%**	**(15 548)**	**333.9%**	**(20 457)**	**287.1%**	**(94.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 140)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(1 140)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(1 140)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(38)**	**189**	**29 843**	**(78 068.5%)**	**8 008**	**(23 542.8%)**	**(11 845)**	**(6 260.3%)**	**658 663**	**348 141.2%**	**685 681**	**362 410.9%**	**(64 711)**	**(734.5%)**	**(1 117.3%)**
Cash/cash equivalents at the year begin:	427	427	430	101.2%	30 270	7 060.2%	38 278	8 930.9%	27 430	6 424.8%	452	101.2%	8 169	12.9%	(543.5%)
Cash/cash equivalents at the year end:	389	616	30 273	7 787.4%	38 278	10 163.4%	27 430	4 451.5%	686 113	111 345.8%	686 113	111 345.8%	(70 880)	(679.9%)	(1 667.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr OP Sebola	014 743 8673
Financial Manager	Mr D Godwin	014 743 8675

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MODIMOLLE (LIM365)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**280 479**	**283 697**	**70 928**	**25.3%**	**70 728**	**25.2%**	**64 282**	**22.8%**	**51 248**	**18.1%**	**266 676**	**93.7%**	**52 535**	**97.8%**	**(2.4%)**
Property rates	31 805	30 038	7 034	22.1%	8 112	25.5%	8 166	26.9%	5 794	19.1%	29 101	96.9%	7 938	101.2%	(27.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	97 996	99 956	24 646	25.2%	22 224	22.8%	23 614	23.6%	23 521	23.5%	94 006	94.0%	21 154	93.2%	11.2%
Service charges - water revenue	41 000	41 250	10 722	26.5%	10 201	24.7%	8 812	21.4%	9 379	22.7%	39 113	94.8%	7 938	93.8%	18.1%
Service charges - sanitation revenue	11 660	11 700	2 946	25.3%	2 949	25.3%	2 932	24.9%	3 090	26.3%	11 918	101.9%	2 780	99.3%	11.2%
Service charges - refuse revenue	8 804	7 804	1 846	18.8%	1 844	18.8%	1 817	23.3%	1 944	24.9%	7 452	95.5%	1 737	99.3%	11.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	333	313	49	21.2%	45	13.4%	33	10.7%	58	18.6%	181	58.0%	26	85.2%	119.8%
Interest earned - external investments	2 213	600	168	7.6%	235	10.2%	74	12.3%	688	114.6%	1 164	192.2%	623	71.1%	8.6%
Interest earned - outstanding debtors	9 338	12 626	3 019	32.4%	2 300	24.6%	3 042	28.0%	3 024	26.7%	13 486	106.8%	2 131	104.4%	32.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	897	101	-	-	-	-	-	-	0	1%	0	1%	-	17.1%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 700	3 700	2 616	70.7%	140	3.8%	(1 969)	(53.2%)	531	14.3%	1 318	35.6%	2 182	109.9%	(75.6%)
Transfers recognised - operational	62 122	62 122	23 307	36.9%	21 696	32.6%	15 840	24.3%	1 522	2.3%	62 366	97.9%	1 287	98.1%	18.2%
Other own revenue	9 813	10 288	1 468	21.1%	588	8.4%	1 429	13.8%	1 587	19.8%	4 910	44.4%	4 098	140.9%	(13.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Operating Expenditure	**335 739**	**359 954**	**48 594**	**14.5%**	**83 071**	**24.7%**	**50 539**	**14.0%**	**54 317**	**15.1%**	**236 521**	**65.7%**	**51 733**	**78.2%**	**5.0%**
Employee related costs	118 341	116 666	24 922	21.1%	26 612	22.5%	27 016	23.5%	26 933	22.7%	105 484	90.4%	24 736	94.9%	7.4%
Remuneration of councillors	6 843	6 669	1 588	23.8%	1 691	24.8%	1 839	27.9%	1 663	25.2%	6 782	101.6%	1 612	92.5%	(8.1%)
Debt impairment	15 900	20 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	32 409	33 240	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 660	3 660	56	1.5%	15	4%	20	9%	100	2.9%	191	5.2%	16	4.9%	(100.0%)
Bulk purchases	100 370	100 270	11 839	11.8%	40 929	40.8%	16 670	14.5%	12 621	12.6%	79 764	79.5%	13 371	66.8%	(4.8%)
Other Materials	10 668	9 661	576	5.2%	1 668	17.3%	1 092	11.3%	2 446	27.6%	6 234	64.5%	1 603	92.3%	47.9%
Contracted services	9 024	10 424	1 671	18.5%	4 522	50.1%	1 663	15.9%	2 240	21.5%	10 101	96.9%	1 078	112.9%	33.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	38 447	36 200	8 132	21.2%	7 512	19.5%	3 918	10.5%	8 587	23.7%	28 047	77.5%	8 427	97.4%	1.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(55 260)**	**(76 057)**	**31 234**		**(12 351)**		**13 743**		**(3 070)**		**29 557**		**796**		
Transfers recognised - capital	31 731	61 731	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(23 528)**	**(14 326)**	**31 234**		**(12 351)**		**13 743**		**(3 070)**		**29 557**		**796**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(23 528)**	**(14 326)**	**31 234**		**(12 351)**		**13 743**		**(3 070)**		**29 557**		**796**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(23 528)**	**(14 326)**	**31 234**		**(12 351)**		**13 743**		**(3 070)**		**29 557**		**796**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(23 528)**	**(14 326)**	**31 234**		**(12 351)**		**13 743**		**(3 070)**		**29 557**		**796**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**31 936**	**62 969**	**2 567**	**8.0%**	**21 653**	**67.8%**	**3 965**	**6.3%**	**5 674**	**9.0%**	**33 859**	**53.8%**	**18 782**	**81.8%**	**(69.8%)**
National Government	31 731	61 731	2 567	8.1%	21 653	68.2%	3 965	6.4%	5 074	8.2%	33 260	53.9%	17 664	84.4%	(71.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**31 731**	**61 731**	**2 567**	**8.1%**	**21 653**	**68.2%**	**3 965**	**6.4%**	**5 074**	**8.2%**	**33 260**	**53.9%**	**17 664**	**84.4%**	**(71.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	205	1 238	-	-	-	-	-	-	599	48.4%	599	48.4%	1 129	60.8%	(46.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**31 936**	**62 969**	**2 567**	**8.0%**	**21 653**	**67.8%**	**3 965**	**6.3%**	**5 674**	**9.0%**	**33 859**	**53.8%**	**18 782**	**81.8%**	**(69.8%)**
Governance and Administration	**98**	**98**	**-**	**-**	**-**	**-**	**-**	**-**	**98**	**100.0%**	**98**	**100.0%**	**534**	**61.1%**	**(81.6%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	67.7%	-
Budget & Treasury Office	30	30	-	-	-	-	-	-	-	-	-	-	10	78.2%	(100.0%)
Corporate Services	68	68	-	-	-	-	-	-	98	233.6%	98	233.6%	215	63.8%	(54.4%)
Community and Public Safety	**1 101**	**1 031**	**3**	**1%**	**1 057**	**48.1%**	**3**	**1%**	**-**	**-**	**1 071**	**48.1%**	**1 005**	**67.1%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	228	51.2%	(100.0%)
Sport And Recreation	2 081	3 021	2	1%	1 057	49.0%	3	1%	-	-	1 071	46.1%	777	67.3%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 931**	**17 737**	**213**	**7.3%**	**1 168**	**39.8%**	**930**	**5.3%**	**1 557**	**8.8%**	**3 874**	**21.8%**	**7 556**	**69.6%**	**(79.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	38.9%	-
Road Transport	2 931	17 737	213	7.3%	1 168	39.8%	930	5.3%	1 557	8.8%	3 874	21.8%	7 556	99.2%	(79.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**25 369**	**41 513**	**2 351**	**9.3%**	**18 818**	**74.2%**	**3 027**	**7.3%**	**4 101**	**9.9%**	**28 298**	**68.2%**	**10 812**	**81.1%**	**(59.8%)**
Electricity	10 000	10 000	914	7.9%	6 662	63.4%	1 066	12.3%	587	5.7%	8 968	89.7%	609	66.1%	(37.1%)
Water	-	6 200	-	-	-	-	-	-	-	-	-	-	3 378	74.8%	(100.0%)
Waste Water Management	14 868	24 813	1 437	10.3%	12 157	81.8%	1 730	7.0%	3 553	14.1%	18 928	76.2%	6 422	78.8%	(35.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	382	322.5%	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**297 688**	**324 108**	**90 357**	**30.4%**	**78 696**	**26.4%**	**106 236**	**32.8%**	**52 555**	**16.2%**	**327 843**	**101.2%**	**49 048**	**198.9%**	**7.2%**
Property rates, penalties and collection charges	30 210	24 264	5 330	17.6%	5 635	18.7%	7 080	29.2%	6 368	26.2%	24 403	100.6%	5 828	86.7%	7.4%
Service charges	153 812	133 637	29 092	18.9%	31 289	20.3%	31 706	23.6%	39 582	29.5%	133 632	99.8%	29 653	96.9%	5.3%
Other revenue	11 665	34 644	9 346	79.9%	9 717	74.0%	16 252	47.0%	14 522	42.0%	49 840	141.7%	12 924	219.1%	12.8%
Government - operating	60 122	63 839	28 136	46.2%	19 856	29.0%	15 423	24.2%			63 462	99.4%	168	97.7%	#DIV/0!
Government - capital	34 000	63 624	17 453	51.3%	10 888	29.5%	35 202	55.3%			63 542	99.9%		97.7%	
Interest	3 879	4 098	3 000	87.3%	1 308	33.8%	523	12.1%	1 082	24.2%	5 913	101.4%	1 018	43.4%	4.2%
Dividends															
Payments	**(385 277)**	**(389 418)**	**(78 378)**	**20.3%**	**(70 128)**	**26.7%**	**(62 371)**	**24.6%**	**(72 673)**	**28.9%**	**(394 549)**	**100.3%**	**(48 735**	**110.4%**	**49.5%**
Suppliers and employees	(364 770)	(359 938)	(70 319)	20.8%	(70 912)	20.8%	(62 337)	24.0%	(72 673)	28.9%	(394 440)	109.4%	(48 718)	110.5%	49.8%

Finance charges	(820)	(460)	(36)	11.1%	(10)	2.9%	(30)	7.2%	-	-	(100)	21.8%	(18)	40.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**32 494**	**63 662**	**11 592**	**37.0%**	**7 769**	**24.0%**	**43 864**	**63.9%**	**(23 318)**	**(31.9%)**	**43 208**	**68.0%**	**308**	**88.9%**	**(0 748.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**3 113**	**(88)**	**-**	**-**	**-**	**3 199**	**102.8%**	**(203)**	**(6.6%)**	**2 907**	**93.4%**	**(412)**	**-**	**(50.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase in non-current investments	-	3 113	(88)	-	-	-	3 199	102.8%	(203)	(6.6%)	2 907	93.4%	(412)	-	(50.1%)
Payments	**(21 938)**	**(62 969)**	**(2 567)**	**8.0%**	**(21 433)**	**67.8%**	**(3 965)**	**6.3%**	**(5 674)**	**9.0%**	**(33 939)**	**53.9%**	**(12 698)**	**191.9%**	**(53.9%)**
Capital assets	(21 938)	(62 969)	(2 567)	8.0%	(21 433)	67.8%	(3 965)	6.3%	(5 674)	9.0%	(33 939)	53.9%	(12 698)	191.9%	(53.9%)
Net Cash from/(used) Investing Activities	**(21 938)**	**(59 857)**	**(2 655)**	**8.3%**	**(21 433)**	**67.8%**	**(765)**	**1.3%**	**(5 878)**	**9.8%**	**(30 952)**	**51.7%**	**(13 020)**	**183.8%**	**(54.8%)**
Cash Flow from Financing Activities															
Receipts	**100**	**100**	**9**	**8.5%**	**60**	**59.9%**	**9**	**9.4%**	**10**	**10.0%**	**88**	**87.8%**	**22**	**7.3%**	**(54.3%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase /decrease in consumer deposits	100	100	9	8.5%	60	59.9%	9	9.4%	10	10.0%	88	87.8%	22	8.4%	(54.3%)
Payments	**(1 435)**	**(3 500)**	**(160)**	**11.9%**	**(600)**	**48.7%**	**(127)**	**5.1%**	**-**	**-**	**(648)**	**18.5%**	**(17)**	**11.9%**	**(100.0%)**
Repayment of borrowing	(1 435)	(3 500)	(160)	10.9%	(600)	48.7%	(127)	5.1%	-	-	(648)	18.5%	(17)	11.9%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 335)**	**(3 400)**	**(148)**	**11.2%**	**(600)**	**48.7%**	**(117)**	**5.1%**	**10**	**(.4%)**	**(560)**	**37.4%**	**(12)**	**(58.6%)**	**(166.3%)**
Net Increase/(Decrease) in cash held	**(837)**	**1 526**	**9 182**	**(1 071.3%)**	**(14 488)**	**1 666.3%**	**42 980**	**2 813.9%**	**(29 187)**	**(1 715.7%)**	**11 486**	**752.9%**	**(12 728)**	**123.3%**	**103.7%**
Cash/cash equivalents at the year begin:	17 628	13 641	13 555	76.9%	23 685	139.7%	8 196	60.9%	51 176	380.3%	13 555	100.0%	26 322	99.6%	93.1%
Cash/cash equivalents at the year end:	16 791	14 668	22 685	135.2%	9 196	49.8%	51 176	341.5%	24 989	166.7%	24 989	166.7%	13 593	76.8%	83.1%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 260	8.0%	1 616	3.4%	1 344	2.8%	41 450	85.8%	46 669	39.4%	-	-	-	-
Trade and Other Receivables from Exchange Transac	4 768	25.8%	1 358	7.3%	1 140	6.1%	11 329	60.8%	18 622	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 219	7.6%	1 144	3.9%	1 082	3.7%	24 732	84.8%	29 164	17.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	861	6.5%	443	3.3%	407	3.0%	12 181	87.1%	13 892	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	421	5.9%	359	2.8%	333	2.6%	9 082	88.8%	10 402	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 303	4.0%	1 307	3.9%	1 198	3.7%	28 949	88.5%	32 757	19.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 186	6.4%	294	1.6%	339	2.0%	15 186	89.5%	16 977	10.0%	-	-	-	-
Total By Income Source	**14 022**	**8.8%**	**6 428**	**3.8%**	**5 748**	**3.4%**	**143 119**	**84.1%**	**170 215**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 643	18.9%	670	7.7%	432	5.0%	5 952	68.4%	8 700	5.1%	-	-	-	-
Commercial	2 922	21.2%	1 448	7.9%	1 408	7.6%	11 552	62.3%	18 480	10.9%	-	-	-	-
Households	7 353	7.2%	3 110	2.8%	3 438	3.1%	97 470	86.9%	112 180	76.9%	-	-	-	-
Other	2 005	17.3%	122	4.4%	470	3.8%	9 603	74.4%	12 882	7.1%	-	-	-	-
Total By Customer Group	**14 922**	**8.8%**	**6 428**	**3.8%**	**5 748**	**3.4%**	**143 119**	**84.1%**	**170 215**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	10 407	21.8%	14 114	29.3%	7 129	14.8%	16 414	34.1%	48 111	92.4%
Bulk Water	1 764	40.9%	1 532	40.7%	427	11.3%	-	-	2 223	4.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 116	39.8%	273	10.0%	-	-	10	.7%	1 400	2.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**12 631**	**24.2%**	**15 420**	**29.6%**	**7 613**	**14.6%**	**16 423**	**31.5%**	**52 086**	**100.0%**

Contact Details

Municipal Manager	Mr N.S.Ganda	014 718 2000
Financial Manager	T Mafokateka	014 718 2002

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: BELA BELA (LIM366)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**340 948**	**339 978**	**89 584**	**26.8%**	**73 743**	**21.6%**	**49 481**	**14.6%**	**44 532**	**13.3%**	**255 320**	**77.1%**	**-**	**60.9%**	**(100.0%)**
Property rates	59 868	59 153	17 910	29.9%	13 398	22.1%	5 477	9.6%	12 911	21.8%	49 764	84.1%	-	64.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	100 368	100 009	26 402	26.3%	22 442	21.2%	16 674	15.7%	24 488	23.0%	89 912	84.8%	-	59.3%	(100.0%)
Service charges - water revenue	23 478	28 478	6 117	26.6%	8 462	36.1%	3 674	13.6%	8 968	17.9%	26 922	83.2%	-	68.2%	(100.0%)
Service charges - sanitation revenue	10 710	9 210	-	-	898	8.4%	1 641	17.8%	2 531	27.4%	5 069	54.9%	-	21.8%	(100.0%)
Service charges - refuse revenue	6 915	6 915	2 047	29.4%	1 702	24.6%	1 091	11.8%	1 402	15.6%	6 212	89.2%	-	117.9%	(100.0%)
Service charges - other	4 646	646	-	-	102	2.2%	61	11.2%	66	12.0%	229	42.0%	-	8%	(100.0%)
Rental of facilities and equipment	2 588	2 144	332	15.4%	276	10.2%	154	7.3%	230	11.3%	992	47.1%	-	44.8%	(100.0%)
Interest earned - external investments	4 600	600	182	4.0%	6	-1%	9	1.7%	688	121.7%	805	160.9%	-	13.3%	(100.0%)
Interest earned - outstanding debtors	10 333	6 270	1 396	12.3%	1 496	14.5%	894	14.2%	1 771	28.2%	5 438	86.4%	-	44.1%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11 628	11 628	1 009	8.7%	629	5.4%	-	-	-	-	1 638	14.1%	-	-	-
Licences and permits	10 000	12 000	3 196	32.0%	2 676	26.8%	2 102	17.5%	(1 033)	-8.6%	6 941	57.8%	-	62.4%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	67 877	67 877	26 572	39.1%	21 216	31.3%	10 941	22.0%	2 706	4.0%	59 436	87.6%	-	67.2%	(100.0%)
Other own revenue	24 473	16 030	2 819	2.1%	598	2.2%	438	3.4%	(6 538)	-33.8%	(4 648)	-29.0%	-	79.2%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**388 226**	**386 994**	**70 948**	**19.3%**	**77 168**	**21.0%**	**63 907**	**16.1%**	**79 937**	**20.1%**	**291 955**	**73.5%**	**-**	**63.0%**	**(100.0%)**
Employee related costs	107 803	106 080	25 181	23.3%	23 240	21.6%	17 429	16.4%	26 356	24.8%	92 156	86.9%	-	60.5%	(100.0%)
Remuneration of councillors	6 304	6 304	1 534	16.3%	1 338	20.1%	671	10.6%	1 664	26.4%	5 564	88.7%	-	63.4%	(100.0%)
Debt impairment	27 713	32 712	5 513	19.9%	-	-	-	-	-	-	5 513	16.9%	-	21.2%	-
Depreciation and asset impairment	29 980	29 980	5 506	18.4%	2 336	7.8%	-	-	-	-	8 352	27.9%	-	-	-
Finance charges	2 097	2 400	-	-	43	2.0%	-	-	3 041	126.8%	3 084	128.2%	-	18.3%	(100.0%)
Bulk purchases	82 309	85 349	16 790	20.4%	25 347	30.8%	19 159	29.1%	15 181	18.8%	76 474	89.2%	-	75.8%	(100.0%)
Other Materials	22 113	20 647	2 094	9.5%	3 117	14.1%	1 024	5.2%	2 666	14.3%	8 112	40.2%	-	66.9%	(100.0%)
Contracted services	34 587	31 026	9 333	26.2%	11 852	33.7%	6 078	20.2%	9 979	31.3%	37 443	118.8%	-	66.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	51 362	72 668	5 138	9.9%	9 986	19.4%	18 927	26.1%	20 664	28.7%	54 697	75.6%	-	117.8%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(47 277)**	**(55 016)**	**17 635**		**(3 426)**		**(14 446)**		**(35 399)**		**(36 635)**		**-**		
Transfers recognised - capital	34 971	73 666	12 670	36.2%	14 997	42.9%	46 632	63.1%	9 210	8.4%	73 502	107.6%	-	73.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**7 694**	**7 995**	**30 305**		**10 625**		**31 286**		**(29 189)**		**42 967**		**-**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**7 694**	**7 995**	**30 305**		**10 625**		**31 286**		**(29 189)**		**42 967**		**-**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**7 694**	**7 995**	**30 305**		**10 625**		**31 286**		**(29 189)**		**42 967**		**-**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**7 694**	**7 995**	**30 305**		**10 625**		**31 286**		**(29 189)**		**42 967**		**-**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**53 183**	**89 313**	**9 007**	**16.9%**	**16 946**	**31.9%**	**7 270**	**8.1%**	**7 098**	**7.9%**	**40 321**	**45.1%**	**-**	**28.7%**	**(100.0%)**
National Government	33 813	73 054	8 239	24.4%	13 578	40.2%	4 366	5.9%	4 671	6.4%	30 794	42.2%	-	55.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**33 813**	**73 054**	**8 239**	**24.4%**	**13 578**	**40.2%**	**4 366**	**5.9%**	**4 671**	**6.4%**	**30 794**	**42.2%**	**-**	**55.3%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	19 370	16 259	768	4.0%	3 368	17.4%	2 904	18.2%	2 427	14.9%	9 527	58.6%	-	1.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**53 183**	**89 313**	**9 007**	**16.9%**	**16 946**	**31.9%**	**7 270**	**8.1%**	**7 098**	**7.9%**	**40 321**	**45.1%**	**-**	**28.7%**	**(100.0%)**
Governance and Administration	**5 838**	**975**	**768**	**13.1%**	**976**	**16.7%**	**-**	**-**	**160**	**16.5%**	**1 913**	**196.0%**	**-**	**-**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	648	648	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 622	260	768	54.0%	859	67.5%	-	-	160	62.2%	1 913	670.9%	-	-	(100.0%)
Community & Public Safety	**8 648**	**71 460**	**1 499**	**8.5 %**	**1 197**	**69.9%**	**162**	**3.4%**	**-**	**-**	**11 471**	**49.9%**	**-**	**59.7%**	**-**
Community & Social Services	1 296	8 438	1 368	36.4%	2 901	74.6%	455	5.4%	-	-	6 063	74.2%	-	33.1%	-
Sport And Recreation	2 405	15 041	3 650	106.5%	1 496	41.2%	108	1.7%	-	-	5 258	34.6%	-	-	-
Public Safety	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19 016**	**32 668**	**2 469**	**13.0%**	**3 157**	**16.6%**	**2 953**	**9.1%**	**2 122**	**6.5%**	**10 932**	**33.2%**	**-**	**-**	**(100.0%)**
Planning and Development	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 216	30 268	2 469	14.3%	2 922	17.0%	2 900	9.6%	2 122	7.0%	10 418	34.4%	-	-	(100.0%)
Environmental Protection	300	900	-	-	234	78.0%	-	-	-	-	234	78.0%	-	-	-
Trading Services	**23 246**	**32 811**	**170**	**.7%**	**7 524**	**32.4%**	**3 851**	**11.6%**	**4 790**	**14.6%**	**16 335**	**49.8%**	**-**	**42.2%**	**(100.0%)**
Electricity	2 900	2 900	170	6.0%	938	37.6%	68	2.4%	156	4.8%	1 332	51.0%	-	-	(100.0%)
Water	10 000	16 000	-	-	5 588	48.0%	2 441	13.6%	3 177	17.7%	10 713	59.0%	-	-	(100.0%)
Waste Water Management	9 846	12 311	-	-	1 469	15.0%	1 341	10.9%	1 456	12.1%	4 266	34.8%	-	-	(100.0%)
Waste Management	500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	23.3%	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**348 288**	**417 764**	**93 735**	**26.9%**	**88 410**	**25.4%**	**105 338**	**25.2%**	**44 532**	**10.7%**	**332 014**	**79.5%**	**-**	**61.8%**	**(100.0%)**
Property rates, penalties and collection charges	52 436	59 151	11 003	21.0%	13 917	26.5%	8 503	14.4%	12 917	21.8%	46 337	78.3%	-	64.7%	(100.0%)
Service charges	101 664	104 664	37 968	26.1%	32 668	22.6%	34 676	31.8%	33 486	31.3%	137 582	69.1%	-	59.8%	(100.0%)
Other revenue	40 201	53 643	5 239	10.3%	4 148	8.3%	660	(1.2%)	(6 542)	(12.9%)	3 497	2.6%	-	55.5%	(100.0%)
Government - operating	92 877	97 877	26 570	28.1%	21 210	21.2%	15 982	23.5%	2 706	4.0%	66 469	67.9%	-	67.3%	(100.0%)
Government - capital	52 611	67 611	9 338	17.7%	14 467	21.5%	46 512	68.8%	-	-	70 317	104.0%	-	57.8%	(100.0%)
Interest	12 501	8 778	1 448	11.1%	1 922	11.0%	772	11.0%	2 376	30.1%	6 522	90.0%	-	28.1%	(100.0%)
Dividends															
Payments	**(316 638)**	**(362 668)**	**(65 523)**	**20.9%**	**(95 526)**	**27.2%**	**(76 622)**	**21.2%**	**(79 935)**	**22.1%**	**(307 306)**	**84.8%**	**-**	**80.4%**	**(100.0%)**
Suppliers and employees	(308 020)	(350 674)	60 023	21.1%	(85 483)	27.7%	(76 622)	21.4%	(79 668)	21.4%	(294 218)	84.6%	-	80.7%	(100.0%)

Finance charges	(2 087)	(2 403)	-	-	(43)	2.0%	-	-	(2 041)	134.4%	(3 866)	126.2%	-	18.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**37 578**	**53 683**	**28 712**	**76.4%**	**2 884**	**7.7%**	**20 510**	**51.2%**	**(33 308)**	**(63.8%)**	**24 713**	**44.4%**	**-**	**(41.3%)**	**(100.0%)**
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**379**	**-**	**36**	**-**	**377**	**-**	**66**	**-**	**858**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	379	-	36	-	377	-	66	-	858	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(53 193)**	**(53 169)**	**(9 780)**	**18.4%**	**(16 621)**	**31.3%**	**(9 647)**	**18.2%**	**(12 395)**	**23.3%**	**(48 444)**	**91.2%**	**-**	**22.4%**	**(100.0%)**
Capital assets	(57 925)	(53 169)	(9 780)	18.4%	(16 621)	31.3%	(9 647)	18.2%	(12 395)	23.3%	(48 444)	91.2%	-	22.4%	(100.0%)
Net Cash from/(used) Investing Activities	**(53 193)**	**(53 169)**	**(9 400)**	**17.7%**	**(16 586)**	**31.2%**	**(9 270)**	**17.5%**	**(12 329)**	**23.2%**	**(47 586)**	**89.5%**	**-**	**22.8%**	**(100.0%)**
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	**(523)**	**-**	**95**	**(18.2%)**	**(3 243)**	**623.9%**	**63**	**-**	**(133)**	**-**	**(3 237)**	**-**	**-**	**(1.8%)**	**(100.0%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	(3 278)	-	-	-	-	-	(3 278)	-	-	-	-
Increase (decrease) in consumer deposits	(523)	-	95	(18.2%)	10	(0.9%)	63	-	(133)	-	31	-	-	(1.8%)	(100.0%)
Payments	**(1 149)**	**-**	**(1 156)**	**66.3%**	**1 668**	**(76.4%)**	**-**	**-**	**(1 177)**	**-**	**(1 668)**	**-**	**-**	**49.9%**	**(100.0%)**
Repayment of borrowing	(1 668)	-	(1 156)	66.3%	1 668	(76.4%)	-	-	(1 177)	-	(1 668)	-	-	49.9%	(100.0%)
Net Cash from/(used) Financing Activities	**(1 672)**	**-**	**(1 060)**	**54.7%**	**(1 402)**	**26.7%**	**63**	**-**	**(1 309)**	**-**	**(5 736)**	**-**	**-**	**100.1%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(16 428)**	**2 576**	**17 215**	**(68.6%)**	**(15 104)**	**77.7%**	**10 311**	**749.6%**	**(50 013)**	**(1 942.2%)**	**(28 611)**	**(1 110.7%)**	**-**	**(748.0%)**	**(100.0%)**
Cash/cash equivalents at the year begin:	57 148	-	-	-	17 215	88.6%	2 111	-	21 422	-	-	-	(34 638)	-	(104.3%)
Cash/cash equivalents at the year end:	41 339	2 576	17 215	41.3%	2 111	5.1%	21 422	51.8%	(28 611)	(1 110.7%)	(28 611)	(1 110.7%)	(34 638)	(84.5%)	(37.3%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 903	7.9%	460	1.9%	405	1.6%	20 331	68.7%	23 027	11.7%	-	-	-	-
Receivables from Exchange Transactions - Electricity	8 472	35.7%	148	.6%	178	1.6%	10 359	628%	19 160	9.4%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 763	9.4%	1 786	2.6%	1 648	2.6%	58 396	89.6%	68 611	31.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	1 312	15.5%	237	2.8%	230	2.6%	6 701	79.1%	8 470	3.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	647	10.3%	108	1.7%	90	1.6%	5 458	86.5%	6 312	2.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	48	4.1%	8	.7%	9	.8%	1 099	94.7%	1 162	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	2 368	5.4%	478	1.0%	548	1.2%	43 868	92.4%	47 467	22.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 821)	(6.2%)	(724)	(1.7%)	(155)	(.4%)	49 997	108.6%	46 492	18.8%	-	-	-	-
Total By Income Source	**16 179**	**7.5%**	**2 545**	**1.2%**	**2 948**	**1.4%**	**194 152**	**90.0%**	**215 901**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	6 594	8.9%	1 971	2.7%	1 808	2.4%	63 452	86.0%	73 829	34.2%	-	-	-	-
Commercial	8 648	14.7%	358	.6%	322	.5%	37 884	63.7%	45 344	21.0%	-	-	-	-
Households	5 955	5.4%	1 284	1.4%	1 008	1.1%	87 556	92.1%	95 801	44.4%	-	-	-	-
Other	(1 018)	20.3%	(1 088)	9.4%	809	6.5%	(3 699)	28.8%	(12 983)	6.3%	-	-	-	-
Total By Customer Group	**16 179**	**7.5%**	**2 545**	**1.2%**	**2 948**	**1.4%**	**194 192**	**90.0%**	**215 991**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	13 633	68.1%	-	-	6 380	31.9%	-	-	20 013	30.2%
Bulk Water	314	100.0%	-	-	-	-	-	-	314	.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	26 356	58.1%	1 421	3.1%	1 730	3.8%	15 754	34.9%	45 114	68.4%
Auditor-General	343	100.0%	-	-	-	-	-	-	343	.5%
Other	-	-	-	-	-	-	-	-	-	-
Total	**40 701**	**61.7%**	**1 421**	**2.2%**	**8 111**	**12.3%**	**15 754**	**23.9%**	**65 988**	**100.0%**

Contact Details

Municipal Manager	Mr Morris Mokoketsa (Acting)	014 736 8001
Financial Manager	Mr Samuel Kgatla	014 736 8048

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MOGALAKWENA (LIM367)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**791 576**	**880 246**	**210 914**	**26.6%**	**203 655**	**25.7%**	**-**	**-**	**-**	**-**	**416 569**	**52.1%**	**109 441**	**106.1%**	**(100.0%)**
Property rates	54 403	54 403	9 346	17.2%	9 265	17.0%	-	-	-	-	18 610	33.6%	13 538	82.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	214 731	214 731	37 786	17.6%	39 098	18.2%	-	-	-	-	76 883	35.8%	45 932	129.3%	(100.0%)
Service charges - water revenue	60 703	60 703	9 178	15.1%	13 027	21.5%	-	-	-	-	22 204	34.6%	12 434	102.3%	(100.0%)
Service charges - sanitation revenue	16 148	16 148	2 368	14.8%	2 297	14.2%	-	-	-	-	4 665	28.9%	3 998	85.6%	(100.0%)
Service charges - refuse revenue	13 867	13 867	2 230	16.0%	2 216	16.0%	-	-	-	-	4 446	32.0%	3 176	87.3%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 080	1 080	98	9.1%	78	7.2%	-	-	-	-	176	16.2%	116	82.4%	(100.0%)
Interest earned - external investments	26 200	27 200	1 211	4.6%	8 848	33.7%	-	-	-	-	10 059	36.9%	6 657	53.8%	(100.0%)
Interest earned - outstanding debtors	2 800	2 800	3 338	119.2%	3 622	129.4%	-	-	-	-	6 960	247.9%	4 564	613.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 234	1 234	8	0.6%	88	7.0%	-	-	-	-	96	8.0%	286	49.2%	(100.0%)
Licences and permits	28	28	-	-	22	54.0%	-	-	-	-	22	54.0%	43	119.1%	(100.0%)
Agency services	8 247	8 247	4	0%	94	1.1%	-	-	-	-	98	1.2%	4 203	79.8%	(100.0%)
Transfers recognised - operational	377 211	367 211	163 710	38.1%	113 670	30.1%	-	-	-	-	257 380	72.1%	5 094	88.8%	(100.0%)
Other own revenue	4 823	5 111	532	11.2%	947	20.2%	-	-	-	-	1 648	29.4%	786	39.3%	(100.0%)
Gains on disposal of PPE	12 103	30 103	3 358	27.8%	9 662	56.8%	-	-	-	-	13 116	43.4%	8 602	216.8%	(100.0%)
Operating Expenditure	**752 556**	**880 750**	**159 185**	**13.9%**	**172 994**	**22.1%**	**-**	**-**	**-**	**-**	**282 868**	**31.7%**	**175 511**	**75.4%**	**(100.0%)**
Employee related costs	241 237	253 613	36 675	15.2%	53 208	22.1%	-	-	-	-	89 933	35.0%	60 946	85.4%	(100.0%)
Remuneration of councillors	19 476	19 476	3 197	16.4%	4 630	23.8%	-	-	-	-	7 732	39.7%	5 026	100.8%	(100.0%)
Debt impairment	47 821	47 821	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	77 349	77 349	-	-	20	-	-	-	-	-	20	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	167 972	207 577	39 246	19.8%	45 678	22.8%	-	-	-	-	84 924	40.9%	49 447	95.7%	(100.0%)
Other Materials	-	104 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	32 287	36 437	3 374	10.5%	9 696	30.7%	-	-	-	-	10 070	27.7%	23 083	93.8%	(100.0%)
Transfers and grants	26 874	31 169	2 668	10.4%	6 867	25.6%	-	-	-	-	9 666	31.0%	6 237	82.8%	(100.0%)
Other expenditure	160 529	110 507	23 972	17.9%	50 451	45.2%	-	-	-	-	80 323	72.4%	31 190	112.3%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 020**	**(89 553)**	**103 949**		**30 751**		**-**		**-**		**134 691**		**(66 070)**		
Transfers recognised - capital	280 668	360 638	-		-		-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-		-		-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**288 688**	**272 075**	**103 949**		**30 751**		**-**		**-**		**134 691**		**(66 070)**		
Taxation	-	-	-		-		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**288 688**	**272 075**	**103 949**		**30 751**		**-**		**-**		**134 691**		**(66 070)**		
Attributable to minorities	-	-	-		-		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**288 688**	**272 075**	**103 949**		**30 751**		**-**		**-**		**134 691**		**(66 070)**		
Share of surplus/ (deficit) of associate	-	-	-		-		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**288 688**	**272 075**	**103 949**		**30 751**		**-**		**-**		**134 691**		**(66 070)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**409 889**	**521 452**	**133 629**	**32.6%**	**110 583**	**27.0%**	**71 248**	**13.7%**	**187 191**	**35.9%**	**502 651**	**96.4%**	**80 924**	**38.7%**	**131.3%**
National Government	290 668	361 628	130 732	45.0%	100 458	34.6%	62 664	17.3%	121 072	33.5%	414 262	114.6%	74 977	51.9%	61.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	70	-	800	-	841	-	-	7.0%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**290 668**	**361 628**	**130 732**	**45.0%**	**100 458**	**34.6%**	**62 740**	**17.3%**	**121 872**	**33.5%**	**415 203**	**114.8%**	**74 977**	**51.8%**	**61.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	119 221	159 825	2 897	2.4%	10 124	8.5%	8 508	5.3%	65 319	41.2%	87 448	54.7%	5 947	11.3%	1 008.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**409 889**	**521 452**	**133 629**	**32.6%**	**110 583**	**27.0%**	**71 248**	**13.7%**	**187 191**	**35.9%**	**502 651**	**96.4%**	**80 924**	**38.7%**	**131.3%**
Governance and Administration	**44 829**	**48 834**	**1 809**	**4.1%**	**5 709**	**12.9%**	**9 464**	**14.7%**	**4 197**	**18.7%**	**19 181**	**111.1%**	**87**	**0.1%**	**4 868.7%**
Executive & Council	843	910	648	71.2%	81	9.6%	36	3.9%	13	1.5%	778	85.6%	-	-	(100.0%)
Budget & Treasury Office	978	978	-	-	10	1.1%	7	0%	24	2.4%	42	4.3%	-	1.7%	(100.0%)
Corporate Services	43 008	46 946	1 172	11.7%	3 238	32.3%	2 651	29.3%	4 160	47.9%	11 263	120.8%	87	8.7%	4 638.5%
Community and Public Safety	**36 166**	**37 866**	**4 905**	**48.9%**	**776**	**7.9%**	**3 797**	**10.1%**	**14 818**	**51.9%**	**59 414**	**81.9%**	**1 827**	**68.4%**	**(91.0%)**
Community & Social Services	2 625	2 612	-	-	-	-	-	-	8	4%	8	4%	73	10.2%	(89.0%)
Sport And Recreation	22 125	23 925	4 902	19.3%	730	2.9%	2 711	11.3%	13 846	58.0%	22 287	93.0%	1 715	19.8%	691.5%
Public Safety	884	1 029	-	-	-	-	16	1.5%	113	10.9%	129	12.5%	16	1.0%	606.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 695**	**62 566**	**3 468**	**6.8%**	**22 173**	**43.0%**	**3 321**	**5.3%**	**22 570**	**36.1%**	**51 532**	**82.4%**	**10 719**	**19.3%**	**110.6%**
Planning and Development	170	170	-	-	-	-	-	-	27	16.0%	27	16.0%	-	-	(100.0%)
Road Transport	51 491	62 303	3 468	6.8%	22 173	43.1%	3 321	5.3%	22 522	36.2%	51 485	82.6%	10 718	19.3%	110.4%
Environmental Protection	35	93	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**316 718**	**420 746**	**123 385**	**39.0%**	**84 345**	**26.6%**	**62 553**	**14.9%**	**146 255**	**34.8%**	**416 472**	**99.0%**	**68 251**	**57.1%**	**114.2%**
Electricity	24 826	28 026	2 202	8.1%	6 594	26.7%	1 566	5.6%	2 662	9.5%	12 954	42.1%	8 651	21.1%	(72.0%)
Water	234 836	286 015	117 136	49.9%	60 652	25.8%	53 480	18.7%	102 515	35.8%	333 168	116.4%	30 808	77.3%	232.7%
Waste Water Management	51 946	89 888	3 979	7.8%	16 799	32.4%	7 486	7.5%	41 080	41.1%	71 344	71.3%	28 441	48.2%	44.5%
Waste Management	5 109	5 816	-	-	-	-	-	-	-	-	-	-	-	2.5%	-
Other	**235**	**235**	**81**	**31.6%**	**-**	**-**	**-**	**-**	**-**	**-**	**81**	**31.6%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 072 053**	**770 053**	**517 134**	**48.2%**	**192 555**	**18.0%**	**145 399**	**18.9%**	**178 033**	**23.1%**	**1 033 121**	**134.2%**	**120 398**	**87.0%**	**47.9%**
Property rates, penalties and collection charges	54 403	56 403	13 985	25.7%	9 265	17.0%	18 797	33.3%	13 414	23.8%	55 460	98.3%	13 039	14.7%	2.9%
Service charges	382 469	319 469	77 182	20.2%	97 141	18.7%	169 156	32.2%	62 539	39.1%	396 668	95.6%	60 062		(4.9%)
Other revenue	10 224	10 042	822	8.0%	742	7.4%	8 682	84.5%	4 132	39.9%	14 214	90.2%	8 888		(38.2%)
Government - operating	257 211	357 211	344 363	38.2%	110 938	29.9%	1 265	4%	89 238	24.7%	345 804	97.0%	22 244	69.9%	2797.9%
Government - capital	327 744		24 000	7.3%							24 000		12 064	66.8%	(100.0%)
Interest	39 002	26 928	2 802	32.8%	13 470	43.0%	16 479	84.9%	8 604	33.8%	41 355	162.2%	11 621	100.9%	(740.9%)
Dividends															
Payments	**(936 380)**	**(761 415)**	**(374 628)**	**41.7%**	**(456 590)**	**62.0%**	**(257 455)**	**34.7%**	**(178 737)**	**24.1%**	**(1 119 326)**	**151.8%**	**(157 163)**	**94.8%**	**13.8%**
Suppliers and employees	(621 044)	(738 793)	(270 321)	42.8%	(401 633)	63.6%	(254 033)	34.5%	(178 452)	24.2%	(1 103 948)	149.4%	(150 825)	95.4%	18.3%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(94 874)	(124 0	(4 127	10.3%	(6 862	35.6%	(12 623	111.9%	(725	10.5%	(14 171	541.4%	(6 207)	76.3%
Net Cash from/(used) Operating Activities	**413 695**	**29 639**	**242 596**	**58.6%**	**(210 945)**	**(52.2%)**	**(112 650)**	**(291.7%)**	**(706)**	**(2.5%)**	**(85 108)**	**(301.9%)**	**(34 709)**	**(1 548.4%)**	**(68.1%)**
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities															
Receipts	**10 193**	**30 193**	**-**	**-**	**-**	**-**	**637**	**2.1%**	**10 266**	**33.8%**	**10 843**	**35.9%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	10 193	30 193	-	-	-	-	637	2.1%	10 266	33.8%	10 843	35.9%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(400 689)**	**(360 628)**	**(255 912)**	**63.9%**	**-**	**-**	**(53 445)**	**15.8%**	**(191 468)**	**53.1%**	**(306 949)**	**140.8%**	**(80 924)**	**240 899.0%**	**136.6%**
Capital assets	(400 689)	(360 628)	(255 912)	63.9%	-	-	(53 445)	15.8%	(191 468)	53.1%	(306 949)	140.8%	(80 924)	240 899.0%	136.6%
Net Cash from/(used) Investing Activities	**(390 496)**	**(330 435)**	**(255 912)**	**63.9%**	**-**	**-**	**(53 012)**	**15.1%**	**(181 202)**	**54.9%**	**(296 106)**	**159.1%**	**(80 924)**	**(3 165.9%)**	**124.5%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**13 969**	**(301 796)**	**(12 566)**	**(89.9%)**	**(210 945)**	**(1 540.8%)**	**(171 868)**	**56.9%**	**(181 907)**	**60.3%**	**(382 305)**	**192.9%**	**(117 633)**	**(2 602.0%)**	**54.7%**
Cash/cash equivalents at the year begin:	296 217	-	324 501	177.1%	512 031	172.9%	296 087	-	134 219	-	324 501	-	235 440	160.3%	(59.5%)
Cash/cash equivalents at the year end:	310 187	(301 796)	312 031	140.1%	299 087	93.5%	124 219	(41.2%)	(57 788)	19.1%	(57 788)	19.1%	167 806	35.3%	(134.6%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	4 806	4.3%	4 131	2.7%	3 756	2.4%	140 884	90.6%	153 580	39.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	14 486	35.0%	6 792	12.3%	5 732	10.4%	26 022	47.3%	53 031	10.9%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	3 644	4.7%	2 391	2.9%	1 994	2.5%	69 352	89.9%	77 104	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	946	3.2%	672	2.3%	618	2.1%	27 137	92.4%	29 368	5.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	947	2.5%	746	2.0%	702	1.8%	35 402	93.7%	37 797	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	67	-	-	-	2 078	1.5%	137 106	98.5%	139 251	27.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	431	4.4%	174	1.8%	220	2.8%	11 995	92.7%	12 820	2.5%	-	-	-	-
Total By Income Source	**29 321**	**5.8%**	**14 775**	**2.9%**	**15 038**	**3.0%**	**447 829**	**88.3%**	**506 954**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 264	3.4%	1 462	2.2%	1 251	1.9%	61 307	92.4%	66 324	13.1%	-	-	-	-
Commercial	8 701	24.2%	3 647	10.2%	2 963	8.1%	20 234	57.5%	35 445	7.0%	-	-	-	-
Households	18 356	4.5%	9 627	2.4%	10 845	2.7%	366 287	90.4%	405 302	79.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**29 321**	**5.8%**	**14 775**	**2.9%**	**15 038**	**3.0%**	**447 829**	**88.3%**	**506 954**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	16 803	100.0%	-	-	-	-	-	-	16 803	31.6%
Bulk Water	6 161	100.0%	-	-	-	-	-	-	6 161	11.6%
PAYE deductions	2 231	100.0%	-	-	-	-	-	-	2 231	4.2%
VAT (output less input)	(10 123)	100.0%	-	-	-	-	-	-	(10 123)	(19.0%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1	100.0%	-	-	-	-	-	-	1	-
Other	38 171	100.0%	-	-	-	-	-	-	38 171	71.7%
Total	**53 264**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**53 264**	**100.0%**

Contact Details

Municipal Manager	Mr SW Mokone	013 491 8609
Financial Manager	Ms AE T Antoine	013 491 8700

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: WATERBERG (DC36)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**153 668**	**153 668**	**49 873**	**32.5%**	**43 585**	**28.4%**	**39 286**	**24.9%**	**47 637**	**31.0%**	**179 381**	**116.7%**	**5 386**	**101.0%**	**787.6%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 004	2 004	486	24.3%	274	13.6%	240	12.0%	241	11.9%	1 202	61.7%	523	95.5%	(53.9%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	5 339	5 230	1 442	27.0%	2 668	50.0%	2 221	42.5%	4 078	78.0%	9 810	187.6%	3 078	118.3%	96.5%
Interest earned - outstanding debtors	0	0	-	-	1	626.0%	0	121.0%	-	-	1	749.0%	0	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	11	-	1	-	22	-	41	-	49	81.9%	(53.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Transfers recognised - operational	146 391	146 391	47 968	32.7%	41 200	28.1%	36 757	24.4%	43 656	29.8%	167 866	114.7%	2 136	69.8%	1 913.0%
Other own revenue	34	34	26	147.9%	27	110.7%	67	239.0%	399	1 202.4%	467	1 686.7%	520	366.6%	(44.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Operating Expenditure	**167 008**	**167 008**	**25 817**	**15.5%**	**38 912**	**23.3%**	**32 878**	**19.7%**	**67 481**	**40.4%**	**165 087**	**98.8%**	**30 165**	**91.5%**	**123.7%**
Employee related costs	74 356	74 356	16 232	21.8%	15 924	21.4%	15 453	21.1%	16 240	21.8%	64 850	86.2%	15 419	87.7%	5.3%
Remuneration of councillors	6 806	6 806	1 578	23.2%	1 580	23.4%	1 608	28.5%	1 731	25.4%	6 497	100.4%	1 839	98.5%	(5.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 423	7 423	-	-	4 994	67.3%	1 442	19.4%	1 515	20.4%	7 951	100.4%	1 481	86.4%	2.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 817	10 817	-	-	4 261	27.0%	2 948	18.6%	5 158	32.6%	12 427	78.6%	6 658	73.8%	(8.9%)
Transfers and grants	36 449	36 449	3 452	9.5%	5 665	12.2%	7 202	18.7%	39 602	98.8%	53 723	139.7%	4 111	78.2%	824.6%
Other expenditure	24 155	24 155	4 554	18.8%	7 098	29.4%	3 684	15.2%	4 810	19.9%	20 138	83.4%	1 522	64.2%	216.1%
Loss on disposal of PPE	23	23	-	-	-	-	-	-	-	-	-	-	134	418.0%	(100.0%)
Surplus/(Deficit)	**(13 339)**	**(13 339)**	**24 056**		**4 673**		**5 409**		**(19 844)**		**14 294**		**(24 868)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(13 339)**	**(13 339)**	**24 056**		**4 673**		**5 409**		**(19 844)**		**14 294**		**(24 868)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(13 339)**	**(13 339)**	**24 056**		**4 673**		**5 409**		**(19 844)**		**14 294**		**(24 868)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(13 339)**	**(13 339)**	**24 056**		**4 673**		**5 409**		**(19 844)**		**14 294**		**(24 868)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(13 339)**	**(13 339)**	**24 056**		**4 673**		**5 409**		**(19 844)**		**14 294**		**(24 868)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	-	-	-	-	-	-	-	-	-	-	-	-	**672**	**26.0%**	**(100.0%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	672	26.0%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	-	-	-	-	-	-	-	-	-	-	-	**672**	**26.0%**	**(100.0%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	**672**	**66.9%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	672	66.9%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	**6.9%**	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	6.9%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**153 669**	**153 669**	**49 873**	**32.5%**	**43 585**	**28.4%**	**38 286**	**24.9%**	**47 637**	**31.0%**	**179 381**	**116.7%**	**5 386**	**100.8%**	**797.8%**
Property rates, penalties and collection charges	-	-	-		-		-		-		-		-		
Service charges	2 653	2 653	490	34.3%	274	10.3%	246	13.0%	241	11.9%	1 253	47.7%	533	62.4%	(53.9%)
Other revenue	24	24	30	147.3%	27	154.1%	9	200.4%	342	1 299.9%	448	1 868.6%	215	99.4%	(45.4%)
Government - operating	146 291	146 291	47 999	32.7%	41 255	28.1%	35 757	24.4%	43 006	29.4%	167 966	114.7%	2 134	99.8%	1 913.5%
Government - capital	-	-	-		-		-		-		-		-		
Interest	5 339	5 339	1 442	27.0%	2 068	39.0%	2 031	42.5%	4 078	78.0%	9 619	187.6%	2 504	118.5%	96.5%
Dividends	-	-	-		-		-		-		-		-		
Payments	**(159 539)**	**(159 539)**	**(25 917)**	**16.2%**	**(38 912)**	**24.4%**	**(32 078)**	**20.6%**	**(67 481)**	**43.3%**	**(165 887)**	**103.3%**	**(29 453)**	**91.9%**	**129.9%**
Suppliers and employees	(121 085)	(121 085)	(22 394)	18.5%	(30 847)	25.5%	(26 479)	21.2%	(27 750)	23.9%	(106 470)	90.6%	(25 282)	93.8%	9.8%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(38 445)	(38 445)	(3 452)	9,0%	(5 588)	13,0%	(7 203)	18,7%	(39 588)	103,0%	(52 409)	144,1%	(4 171)	78,2%	(665,4%)
Net Cash from/(used) Operating Activities	**(5 892)**	**(5 892)**	**24 056**	**(408,4%)**	**4 673**	**(79,7%)**	**5 469**	**(92,2%)**	**(19 946)**	**338,5%**	**14 294**	**(242,5%)**	**(24 189)**	**(145,3%)**	**(18,8%)**
Cash Flow from Investing Activities															
Receipts	**(20)**	**(20)**	-	-	-	-	-	-	-	-	-	-	-	**687,9%**	-
Proceeds on disposal of PPE	20	20	-	-	-	-	-	-	-	-	-	-	-	270,9%	-
Decrease in non-current debtors	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	(672)	26,9%	(100,0%)
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	(672)	26,9%	(100,0%)
Net Cash from/(used) Investing Activities	**(20)**	**(20)**	-	-	-	-	-	-	-	-	-	-	**(672)**	**24,7%**	**(100,0%)**
Cash Flow from Financing Activities															
Receipts	**2**	**2**	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**2**	**2**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(5 890)**	**(5 890)**	**24 056**	**(408,1%)**	**4 673**	**(79,3%)**	**5 469**	**(91,7%)**	**(19 946)**	**338,6%**	**14 294**	**(242,5%)**	**(24 860)**	**(28,8%)**	**(20,2%)**
Cash/cash equivalents at the year begin:	68 684	68 684	115 429	168,0%	139 485	203,1%	144 158	209,9%	149 047	217,7%	115 429	168,0%	94 677	80,9%	64,6%
Cash/cash equivalents at the year end:	62 794	62 794	139 485	222,1%	144 158	229,6%	149 527	238,2%	129 733	206,6%	129 733	206,6%	73 818	100,3%	89,1%

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	100,0%	-	-	-	-	-	-	8	100,0%	-	-	-	-
Total By Income Source	**8**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	100,0%	-	-	-	-	-	-	8	100,0%	-	-	-	-
Total By Customer Group	**8**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	195	100,0%	-	-	-	-	-	-	195	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**195**	**100,0%**	**-**	**-**	**-**	**-**	**-**	**-**	**195**	**100,0%**

Contact Details

Municipal Manager	Mr Sam Madolija	014 718 3331/22
Financial Manager	Ms Monica Matsaneta (Acting)	014 718 3316

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: EPHRAIM MOGALE (LIM471)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**224 788**	**223 723**	**76 927**	**34.2%**	**27 214**	**12.1%**	**59 274**	**26.5%**	**26 048**	**11.6%**	**189 463**	**84.7%**	**23 345**	**97.9%**	**11.6%**
Property rates	26 766	26 766	7 360	27.5%	7 348	27.5%	11 342	42.4%	6 160	23.0%	32 210	120.3%	8 668	368.4%	(28.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	52 441	50 337	7 433	14.2%	13 077	24.9%	16 836	21.5%	13 000	25.8%	44 347	88.1%	-	56.3%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	3 867	-	-	687	-	854	22.1%	840	21.8%	2 380	59.1%	-	65.2%	(100.0%)
Service charges - other	4 108	4 747	116.2%	260	7.1%	-	-	-	-	-	5 644	-	5 684	-	(100.0%)
Rental of facilities and equipment	197	197	3	1.4%	21	10.7%	22	11.2%	42	22.0%	88	45.2%	6	5.1%	564.1%
Interest earned - external investments	2 401	1 170	398	16.2%	583	23.8%	371	31.7%	469	34.1%	1 702	146.7%	454	15.8%	(12.0%)
Interest earned - outstanding debtors	2 341	2 341	514	22.0%	876	39.1%	757	33.8%	1 014	45.2%	3 161	141.0%	514	-	97.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	310	660	36	11.7%	65	21.1%	112	16.9%	90	13.9%	312	45.6%	36	148.8%	161.5%
Licences and permits	12 268	10 832	2 388	19.5%	2 494	20.2%	2 652	24.5%	3 149	29.1%	10 682	98.7%	3 758	20.4%	(16.4%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	122 308	122 308	52 462	42.9%	-	-	39 416	21.9%	-	-	79 091	64.7%	-	-	74.3%
Other own revenue	1 609	5 316	1 576	98.0%	1 670	114.4%	5 704	107.4%	1 288	24.2%	10 448	196.6%	318	639.9%	313.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**305 416**	**294 693**	**31 191**	**10.2%**	**30 194**	**9.9%**	**39 706**	**13.5%**	**43 444**	**14.7%**	**144 445**	**49.0%**	**37 594**	**94.3%**	**15.6%**
Employee related costs	65 179	69 206	11 886	18.2%	12 758	19.6%	13 456	22.7%	13 744	23.2%	51 862	87.4%	11 535	145.7%	19.2%
Remuneration of councillors	11 516	11 553	2 216	20.2%	2 392	21.7%	2 604	28.4%	2 414	23.8%	11 132	101.1%	2 746	109.8%	(4.8%)
Debt impairment	6 900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	42 400	42 400	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	703	2 762	131	17.4%	247	32.0%	409	14.8%	409	14.8%	1 215	44.0%	-	-	(100.0%)
Bulk purchases	27 331	27 331	3 331	11.1%	5 886	21.6%	6 462	23.8%	9 084	33.4%	24 764	89.6%	5 992	80.2%	51.6%
Other Materials	-	12 617	-	-	213	-	1 668	13.4%	2 468	19.6%	4 350	33.7%	194	-	1 174.7%
Contracted services	-	-	-	-	155	-	-	-	-	-	155	-	-	-	-
Transfers and grants	-	-	-	-	-	-	12	-	-	-	12	-	-	-	-
Other expenditure	151 948	127 816	12 927	8.5%	8 494	5.6%	14 814	10.7%	15 193	11.2%	51 339	37.2%	17 127	107.9%	(11.3%)
Loss on disposal of PPE	-	1 008	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(80 647)**	**(70 969)**	**45 737**		**(2 980)**		**19 568**		**(17 396)**		**45 018**		**(14 249)**		
Transfers recognised - capital	32 405	50 413	12 763	39.4%	31 128	62.0%	-	-	-	-	33 892	67.2%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(48 242)**	**(15 555)**	**58 500**		**18 238**		**19 568**		**(17 396)**		**78 908**		**(14 249)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(48 242)**	**(15 555)**	**58 500**		**18 238**		**19 568**		**(17 396)**		**78 908**		**(14 249)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(48 242)**	**(15 555)**	**58 500**		**18 238**		**19 568**		**(17 396)**		**78 908**		**(14 249)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(48 242)**	**(15 555)**	**58 500**		**18 238**		**19 568**		**(17 396)**		**78 908**		**(14 249)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**70 815**	**88 455**	**16 932**	**23.9%**	**27 958**	**39.9%**	**10 222**	**11.6%**	**24 673**	**27.9%**	**79 376**	**89.7%**	**37 742**	**68.9%**	**(34.6%)**
National Government	32 405	52 855	7 626	23.5%	27 196	83.9%	3 828	7.2%	11 674	22.1%	50 325	95.2%	10 423	56.0%	12.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**32 405**	**52 855**	**7 626**	**23.5%**	**27 196**	**83.9%**	**3 828**	**7.2%**	**11 674**	**22.1%**	**50 325**	**95.2%**	**10 423**	**19.9%**	**12.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 410	-	9 305	24.2%	3	-	-	-	-	-	9 308	-	27 320	-	(100.0%)
Public contributions and donations	-	35 600	351	-	759	-	6 393	18.0%	12 999	36.5%	19 743	55.5%	-	-	(100.0%)
Capital Expenditure Standard Classification	**70 815**	**88 455**	**16 932**	**23.9%**	**27 958**	**39.5%**	**10 222**	**11.6%**	**24 673**	**27.9%**	**79 376**	**89.7%**	**37 742**	**68.9%**	**(34.6%)**
Governance and Administration	**1 112**	**1 612**	**-**	**-**	**74**	**6.7%**	**77**	**7%**	**49**	**4.9%**	**201**	**12.5%**	**84**	**715.7%**	**(42.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 034	1 034	-	-	74	7%	40	4.0%	53	5.2%	84	733.7%	(22.5%)		
Community and Public Safety	**5 150**	**5 150**	**7 141**	**242.9%**	**146**	**5.0%**	**156**	**4.5%**	**1 471**	**41.6%**	**8 914**	**385.9%**	**8 811**	**69.1%**	**(78.4%)**
Community & Social Services	3 026	1 936	7 015	212.3%	349	8.6%	156	10.1%	1 471	76.0%	9 033	466.2%	8 673	72.0%	(78.6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**63 515**	**81 239**	**9 417**	**14.7%**	**11 591**	**18.1%**	**243**	**.3%**	**21 737**	**26.8%**	**43 008**	**52.9%**	**30 786**	**53.0%**	**(29.3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	63 515	81 239	9 417	14.7%	11 591	18.1%	243	.3%	21 737	26.8%	43 008	52.9%	30 786	53.0%	(29.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 038**	**2 660**	**-**	**-**	**15 605**	**843.0%**	**9 773**	**366.6%**	**1 465**	**53.7%**	**26 765**	**1 004.6%**	**-**	**150.3%**	**(100.0%)**
Electricity	1 038	2 660	-	-	40	3.8%	268	10.1%	1 455	52.7%	1 762	64.6%	-	52.0%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	15 558	-	9 507	-	-	-	25 065	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	176.1%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**259 115**	**283 619**	**90 742**	**35.0%**	**68 993**	**26.6%**	**80 642**	**28.4%**	**25 979**	**9.2%**	**266 355**	**93.9%**	**23 333**	**96.6%**	**11.3%**
Property rates, penalties and collection charges	26 766	26 766	7 360	27.5%	7 325	27.4%	9 157	34.2%	5 160	19.3%	29 003	108.4%	8 668	122.7%	(40.5%)
Service charges	84 894	99 697	10 936	25.8%	10 994	259%	12 601	212%	14 314	39.1%	51 846	102.8%	9 664	81.1%	48.6%
Other revenue	14 424	23 898	4 798	33.3%	5 658	39.2%	3 054	13.0%	5 728	24.1%	19 310	78.1%	4 045	113.9%	41.6%
Government - operating	102 308	102 308	52 925	51.7%	31 340	30.6%	29 449	31.0%			109 664	99.8%		110.7%	
Government - capital	30 723	54 450	14 723	48.0%	13 676	44.5%	25 381	59.2%			53 780	98.8%		98.7%	
Interest	3 424	3 422	1 000	12.4%	1 157	33.8%	1 044	30.5%	847	18.0%	4 142	66.0%	955	33.3%	(12.2%)
Dividends															
Payments	**(184 548)**	**(254 429)**	**(32 180)**	**17.4%**	**(32 677)**	**17.7%**	**(40 634)**	**16.0%**	**(46 328)**	**18.2%**	**(151 836)**	**59.7%**	**(37 594)**	**87.4%**	**23.2%**
Suppliers and employees	(184 548)	(253 679)	(32 180)	17.4%	(32 583)	17.7%	(40 507)	16.0%	(46 123)	18.2%	(151 394)	59.7%	(37 594)	99.1%	22.7%

Finance charges	-	(713)	(31)		(66)	-	(127)	16.9%	(198)	26.2%	(453)	59.9%	-	-	(100.0%)
Transfers and grants	-	-	-		-	-	-		-		-		-	-	
Net Cash from/(used) Operating Activities	**74 587**	**29 153**	**58 547**	**78.5%**	**36 226**	**48.6%**	**40 667**	**127.5%**	**(29 359)**	**(69.7%)**	**114 400**	**382.5%**	**(14 261)**	**114.4%**	**42.7%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(70 815)	(20 000)	(2 472)	3.5%	-	-	-	-	-	-	(2 472)	12.4%	-	-	-
Capital assets	(70 815)	(20 000)	(2 472)	3.5%	-	-	-	-	-	-	(2 472)	12.4%	-	-	-
Net Cash from/(used) Investing Activities	**(70 815)**	**(20 000)**	**(2 472)**	**3.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**(2 472)**	**12.4%**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(3 000)	(161)	-	(368)	-	(513)	15.6%	(211)	10.5%	(833)	46.4%	-	-	(100.0%)
Repayment of borrowing	-	(3 000)	(161)	-	(368)	-	(513)	15.6%	(211)	10.5%	(833)	46.4%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**-**	**(3 000)**	**(161)**	**-**	**(368)**	**-**	**(513)**	**15.6%**	**(211)**	**10.5%**	**(833)**	**46.4%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**3 772**	**7 184**	**55 914**	**1 481.9%**	**35 918**	**952.0%**	**39 694**	**552.6%**	**(29 567)**	**(288.2%)**	**111 625**	**1 545.5%**	**(14 261)**	**(2 269.5%)**	**44.2%**
Cash/cash equivalents at the year begin:	-	81 967	-		55 976		91 882	112.2%	131 587	160.7%	-	-	190 124		30.8%
Cash/cash equivalents at the year end:	3 772	89 151	55 974	1 481.9%	91 894	2 449.0%	131 587	147.8%	111 625	124.7%	111 625	124.7%	89 463	213.3%	28.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	2 007	45.6%	268	4.8%	232	4.2%	3 022	45.2%	5 580	9.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 003	4.6%	1 139	2.8%	1 078	3.6%	36 997	68.7%	41 216	69.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	219	12.3%	72	4.1%	62	3.5%	1 394	79.8%	1 746	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	806	2.4%	354	2.4%	105	1.0%	8 904	89.8%	10 470	17.7%	-	-	-	-
Total By Income Source	**5 482**	**9.2%**	**1 834**	**3.1%**	**1 478**	**2.5%**	**50 317**	**85.2%**	**59 031**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 482	9.2%	1 834	3.1%	1 478	2.5%	50 317	85.2%	59 031	100.0%	-	-	-	-
Total By Customer Group	**5 482**	**9.2%**	**1 834**	**3.1%**	**1 478**	**2.5%**	**50 317**	**85.2%**	**59 031**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	85	100.0%	-	-	-	-	-	-	85	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**85**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**85**	**100.0%**

Contact Details

Municipal Manager	Ms Monica Mathebela	013 261 8400
Financial Manager	Ms Mudzo Ramovha	013 261 8447

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: ELIAS MOTSOALEDI (LIM472)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**331 224**	**323 646**	**117 692**	**35.5%**	**101 108**	**30.5%**	**83 267**	**25.3%**	**27 121**	**8.3%**	**327 498**	**100.8%**	**22 256**	**94.2%**	**21.9%**
Property rates	26 182	24 797	6 466	24.7%	6 374	24.3%	5 668	22.9%	5 544	22.4%	24 052	97.1%	5 136	82.7%	8.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	62 972	62 633	16 377	26.0%	16 968	26.9%	17 979	28.7%	15 071	24.1%	66 395	106.0%	11 144	87.5%	35.2%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 426	3 717	923	19.9%	930	20.1%	929	25.0%	901	24.2%	3 683	99.1%	898	89.3%	0.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	24	62.7%	(100.0%)
Rental of facilities and equipment	3 390	1 600	295	8.7%	231	7.0%	212	21.2%	163	19.2%	841	84.1%	187	57.8%	(12.9%)
Interest earned - external investments	4 600	3 500	956	19.7%	773	16.8%	899	27.2%	1 186	30.9%	3 764	114.1%	628	76.3%	88.2%
Interest earned - outstanding debtors	4 000	6 000	1 438	31.7%	1 312	29.2%	1 540	23.7%	1 583	24.5%	5 872	90.3%	1 426	83.4%	10.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	600	1 800	143	22.3%	1 182	188.2%	140	7.8%	178	9.9%	1 643	91.2%	198	73.8%	64.5%
Licences and permits	6 348	4 400	1 002	15.8%	726	11.4%	700	15.9%	1 019	34.8%	4 447	92.0%	1 227	87.4%	17.5%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	214 622	216 622	89 442	41.3%	72 478	33.5%	53 984	24.9%	737	3%	216 641	100.0%	1 112	100.7%	(33.8%)
Other own revenue	1 455	268	112	7.8%	134	50%	224	84.4%	79	30.2%	549	211.0%	226	77.9%	65.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**340 431**	**340 624**	**78 382**	**23.0%**	**74 798**	**22.0%**	**80 861**	**23.2%**	**64 983**	**18.6%**	**299 024**	**85.8%**	**72 612**	**84.4%**	**(10.5%)**
Employee related costs	115 298	106 109	23 677	20.5%	26 737	23.2%	24 189	22.8%	24 286	22.9%	100 911	95.1%	20 294	99.8%	(4.0%)
Remuneration of councillors	16 845	17 668	4 356	22.7%	3 167	17.3%	5 463	33.9%	4 664	27.5%	17 650	101.2%	5 555	101.8%	(3.9%)
Debt impairment	11 000	11 000	(2)	-	-	-	-	-	-	-	(2)	-	-	-	-
Depreciation and asset impairment	30 000	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	60 000	61 270	18 429	30.7%	13 856	23.1%	22 017	33.1%	14 124	23.1%	78 626	128.8%	15 078	94.2%	(6.3%)
Other Materials	5 400	6 492	1 477	27.3%	1 812	33.6%	1 394	21.5%	1 917	29.5%	6 600	101.7%	286	97.4%	571.9%
Contracted services	21 500	31 738	8 878	38.5%	8 588	39.9%	4 740	14.9%	10 886	34.3%	29 869	94.1%	2 970	68.7%	266.6%
Transfers and grants	2 300	1 900	176	5.3%	186	5.6%	266	13.9%	460	24.2%	1 982	52.0%	475	92.3%	4.9%
Other expenditure	69 022	77 427	21 568	31.3%	21 412	30.8%	12 348	13.9%	8 419	10.9%	63 742	82.3%	22 581	111.1%	(62.3%)
Loss on disposal of PPE	900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 207)**	**(23 978)**	**39 810**		**26 310**		**1 406**		**(37 861)**		**28 474**		**(50 356)**		
Transfers recognised - capital	63 102	77 739	9 798	15.5%	21 747	34.5%	20 706	26.6%	29 032	36.1%	77 188	99.3%	19 846	81.5%	46.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**53 895**	**54 161**	**49 320**		**48 057**		**22 112**		**(8 829)**		**105 663**		**(33 510)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**53 895**	**54 161**	**49 320**		**48 057**		**22 112**		**(8 829)**		**105 663**		**(33 510)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**53 895**	**54 161**	**49 320**		**48 057**		**22 112**		**(8 829)**		**105 663**		**(33 510)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**53 895**	**54 161**	**49 320**		**48 057**		**22 112**		**(8 829)**		**105 663**		**(33 510)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**99 081**	**124 455**	**5 619**	**5.8%**	**36 502**	**36.9%**	**25 121**	**20.2%**	**38 827**	**31.2%**	**106 069**	**85.2%**	**26 028**	**82.0%**	**49.2%**
National Government	53 102	77 739	3 752	7.1%	27 650	52.1%	20 305	26.1%	20 326	26.1%	72 033	92.7%	17 567	92.5%	15.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**63 102**	**77 739**	**3 752**	**5.9%**	**27 650**	**43.8%**	**20 305**	**26.1%**	**20 326**	**26.1%**	**72 033**	**92.7%**	**17 567**	**88.4%**	**15.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	36 079	46 716	1 868	5.1%	8 852	24.5%	3 670	7.9%	18 501	39.6%	32 890	70.4%	8 460	71.5%	118.7%
Public contributions and donations	-	-	-	-	-	-	1 146	-	-	-	1 146	-	-	-	-
Capital Expenditure Standard Classification	**99 081**	**124 455**	**5 619**	**5.6%**	**36 502**	**36.5%**	**25 121**	**20.2%**	**38 827**	**31.2%**	**106 069**	**85.2%**	**26 028**	**82.0%**	**49.2%**
Governance and Administration	**4 168**	**4 754**	**564**	**13.5%**	**1 431**	**43.9%**	**464**	**9.1%**	**748**	**41.9%**	**4 344**	**77.4%**	**764**	**68.9%**	**(4.7%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 168	1 754	294	18.6%	143	13.0%	161	9.2%	746	43.0%	1 255	72.4%	791	103.2%	(2.7%)
Community and Public Safety	**8 168**	**4 668**	**-**	**-**	**39**	**1%**	**-**	**-**	**47**	**1 9%**	**86**	**4 %**	**187**	**17.4%**	**(74.9%)**
Community & Social Services	6 000	600	-	-	21	2%	-	-	56	9.3%	77	12.9%	187	37.4%	(70.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 068	-	-	-	-	-	-	(9)	(.8%)	(9)	(.8%)	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**79 391**	**96 953**	**3 973**	**5.0%**	**33 338**	**42.0%**	**20 641**	**21.3%**	**27 713**	**28.6%**	**85 656**	**88.3%**	**22 063**	**83.1%**	**25.6%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	614	67.3%	(100.0%)
Road Transport	79 391	96 953	3 973	5.0%	33 338	42.0%	20 641	21.3%	27 713	28.6%	85 656	88.3%	21 448	83.4%	29.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 000**	**24 128**	**1 442**	**11.1%**	**3 007**	**23.1%**	**4 319**	**17.9%**	**10 321**	**42.8%**	**19 089**	**79.1%**	**2 987**	**71.1%**	**245.6%**
Electricity	13 000	23 228	1 442	11.1%	3 007	23.1%	4 319	18.6%	9 679	42.0%	18 447	80.2%	2 864	69.7%	233.8%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	900	-	-	-	-	-	-	642	49.1%	642	49.1%	27	-	1 538.6%
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**382 696**	**393 221**	**155 222**	**40.6%**	**132 333**	**34.6%**	**143 697**	**36.4%**	**31 435**	**8.0%**	**462 687**	**117.5%**	**37 213**	**196.7%**	**(15.5%)**
Property rates, penalties and collection charges	24 348	23 557	5 927	24.3%	3 932	16.2%	4 254	18.1%	3 695	15.6%	17 799	75.6%	3 459	96.8%	4.8%
Service charges	62 819	63 698	18 884	29.8%	14 474	23.0%	18 587	29.6%	14 470	23.0%	66 256	103.7%	12 653	88.4%	14.8%
Other revenue	10 823	7 102	23 576	216.3%	16 661	153.9%	40 554	568.7%	2 339	32.9%	97 130	1 360.9%	1 101	332.7%	32.8%
Government - operating	216 632	216 632	89 442	41.3%	72 478	33.5%	53 664	24.9%	229	0%	216 133	99.8%	862	99.8%	(78.9%)
Government - capital	63 072	81 232	17 393	27.6%	24 788	39.3%	19 960	24.6%	25	0%	62 166	76.5%	19 296	99.8%	(41.2%)
Interest	4 802	2 122	1 100	22.9%	1 001	20.8%	1 242	58.5%	667	13.9%	4 010	189.0%	1 106	55.8%	(41.0%)
Dividends															
Payments	**(387 133)**	**(387 824)**	**(114 740)**	**46.0%**	**(96 106)**	**33.3%**	**(169 412)**	**39.6%**	**(81 618)**	**28.4%**	**(462 886)**	**139.7%**	**(69 332)**	**133.4%**	**(6.7%)**
Suppliers and employees	(383 825)	(385 604)	68 449	24.1%	(96 120)	23.6%	(169 209)	39.2%	(81 128)	28.4%	(504 908)	134.1%	(66 882)	134.1%	(6.7%)

Finance charges	-	-	(12 918)	-	-	-	-	-	-	-	(12 918)	-	-	-	-
Transfers and grants	(1 300)	(1 900)	(53 375)	1 031.4%	(186)	-5.6%	(336)	-10.9%	(460)	-36.0%	(56 559)	-1 663.2%	-470%	-59.2%	-4.8%
Net Cash from/(used) Operating Activities	**94 043**	**103 337**	**40 479**	**-43.6%**	**36 027**	**37.8%**	**33 665**	**32.6%**	**(59 183)**	**(47.8%)**	**69 666**	**56.9%**	**(52 139)**	**52.0%**	**(2.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**35 000**	**30 141**	**-**	**-**	**-**	**120**	**.4%**	**-**	**-**	**30 267**	**86.3%**	**160**	**10.0%**	**(100.0%)**
Proceeds on disposal of PPE	-	1 846	-	-	-	-	-	-	-	-	-	-	160	10.0%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	33 238	-	-	-	-	120	.4%	-	-	120	.4%	-	-	-
Decrease (increase) in non-current investments	-	-	30 141	-	-	-	-	-	-	-	30 141	-	-	-	-
Payments	**(99 991)**	**(124 453)**	**(6 316)**	**6.3%**	**(38 906)**	**38.9%**	**(29 385)**	**22.8%**	**(41 768)**	**33.6%**	**(115 589)**	**92.7%**	**(27 239)**	**75.3%**	**53.3%**
Capital assets	(99 991)	(124 453)	(6 316)	6.3%	(38 906)	38.9%	(29 385)	22.8%	(41 768)	33.6%	(115 589)	92.7%	(27 239)	75.3%	53.3%
Net Cash from/(used) Investing Activities	**(99 991)**	**(89 368)**	**23 825**	**(23.8%)**	**(38 906)**	**38.9%**	**(29 265)**	**31.6%**	**(41 768)**	**46.7%**	**(85 102)**	**85.2%**	**(27 139)**	**76.1%**	**53.9%**
Cash Flow from Financing Activities															
Receipts	**598**	**2 597**	**760**	**152.0%**	**51**	**10.1%**	**462**	**17.8%**	**70**	**2.7%**	**1 343**	**51.7%**	**2 335**	**22 955.0%**	**(97.0%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	598	2 597	760	152.0%	51	10.1%	462	17.8%	70	2.7%	1 343	51.7%	2 335	22 955.0%	(97.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**598**	**2 597**	**760**	**152.0%**	**51**	**10.1%**	**462**	**17.8%**	**70**	**2.7%**	**1 343**	**51.7%**	**2 335**	**22 955.0%**	**(97.0%)**
Net Increase/(Decrease) in cash held	**(4 518)**	**16 625**	**65 070**	**(1 440.1%)**	**(2 828)**	**62.6%**	**5 068**	**31.6%**	**(91 881)**	**(403.3%)**	**(23 752)**	**(127.5%)**	**(76 943)**	**(14.2%)**	**19.4%**
Cash/cash equivalents at the year begin:	34 163	24 647	24 307	85.4%	69 437	297.5%	86 506	353.5%	92 686	377.3%	24 647	100.0%	164 636	100.4%	(14.8%)
Cash/cash equivalents at the year end:	29 645	43 160	89 437	346.7%	86 868	336.7%	92 686	314.6%	916	1.9%	916	1.9%	31 072	39.8%	(97.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	5 168	47.4%	1 484	13.6%	722	6.6%	3 527	32.4%	10 912	20.3%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 778	6.8%	982	3.8%	778	3.0%	22 546	86.5%	26 076	48.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	397	15.3%	127	4.9%	69	2.6%	1 481	75.2%	1 938	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	47	4.6%	23	2.3%	13	1.3%	943	91.9%	1 026	1.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 266	9.4%	951	6.8%	538	4.0%	11 124	82.7%	13 878	25.8%	-	-	-	-
Total By Income Source	**8 934**	**15.9%**	**3 566**	**6.8%**	**2 120**	**3.9%**	**39 612**	**73.8%**	**53 832**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	872	16.4%	580	10.9%	378	7.1%	3 490	65.6%	5 320	9.9%	-	-	-	-
Commercial	2 758	39.4%	1 018	8.1%	645	4.2%	7 547	57.9%	13 041	23.2%	-	-	-	-
Households	3 804	9.7%	1 298	4.7%	1 097	4.0%	21 412	81.6%	27 610	51.3%	-	-	-	-
Other	1 500	6.7%	669	4.0%	539	3.2%	13 553	85.4%	16 260	30.4%	-	-	-	-
Total By Customer Group	**8 934**	**15.9%**	**3 566**	**6.8%**	**2 120**	**3.9%**	**39 612**	**73.8%**	**53 832**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mrs R. Marais	013 262 3009
Financial Manager	Mr P.G. Mayfield	013 262 3048

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: MAKHUDUTHAMAGA (LM473)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**382 787**	**383 287**	**114 982**	**37.9%**	**91 038**	**38.1%**	**75 468**	**24.9%**	**18 802**	**6.2%**	**300 163**	**99.8%**	**16 439**	**96.6%**	**14.4%**
Property rates	32 828	31 828	7 958	24.3%	7 958	24.3%	7 958	25.0%	7 958	25.0%	31 834	100.0%	7 544	100.3%	5.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	95	110	36	38.6%	16	16.6%	23	19.7%	62	45.2%	131	113.2%	24	71.7%	159.5%
Interest earned - external investments	12 700	11 702	1 736	13.6%	1 825	14.3%	2 174	18.6%	2 630	22.4%	8 371	71.5%	3 338	93.4%	(53.8%)
Interest earned - outstanding debtors	17 568	20 468	4 350	22.7%	5 415	30.1%	6 020	29.4%	6 480	31.6%	22 163	108.2%	3 530	88.2%	(216.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	525	570	7	1.3%	6	1.0%	6	1.1%	9	1.5%	28	4.8%	9	19.7%	(4.1%)
Licences and permits	6 169	4 669	1 184	21.4%	852	16.5%	1 148	23.4%	1 158	23.5%	4 343	88.8%	1 124	95.4%	2.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	232 170	232 670	58 932	42.8%	74 755	32.2%	57 915	24.8%	413	2%	231 915	99.7%	283	94.2%	58.9%
Other own revenue	1 205	666	806	67.3%	190	9.1%	207	33.2%	114	11.8%	1 342	137.0%	116	327.1%	(2.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**228 615**	**254 911**	**45 997**	**20.1%**	**46 887**	**20.5%**	**53 019**	**20.8%**	**88 425**	**34.7%**	**234 328**	**91.9%**	**42 876**	**72.4%**	**106.2%**
Employee related costs	66 047	61 280	12 511	18.9%	12 203	18.5%	12 666	20.7%	15 278	24.9%	52 660	103.1%	10 507	84.3%	39.8%
Remuneration of councillors	19 906	19 906	4 388	22.0%	4 686	23.5%	5 110	25.7%	1 462	7.4%	15 512	78.0%	5 749	68.4%	(74.2%)
Debt impairment	18 500	20 000	-	-	-	-	-	-	20 000	100.0%	20 000	100.0%	-	-	(100.0%)
Depreciation and asset impairment	16 616	16 616	4 154	25.0%	4 072	24.5%	4 038	24.3%	3 921	23.7%	16 184	97.4%	3 032	94.8%	29.3%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	43 697	58 639	5 418	12.4%	8 533	19.6%	12 522	21.3%	17 246	29.3%	43 742	74.6%	10 480	76.8%	11.4%
Transfers and grants	-	-	-	-	1 430	-	81	-	81	-	1 592	-	-	-	(100.0%)
Other expenditure	64 167	76 272	19 532	30.5%	16 072	25.1%	18 340	23.4%	29 497	38.7%	74 358	95.0%	7 676	66.3%	168.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**74 172**	**48 376**	**68 986**		**44 149**		**22 449**		**(69 624)**		**65 835**		**(26 437)**		
Transfers recognised - capital	59 950	59 950	24 356	40.6%	22 150	36.9%	7 928	13.2%	21 030	36.1%	76 068	126.9%	23 240	93.6%	(2.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**134 122**	**108 326**	**93 222**		**66 293**		**30 377**		**(47 595)**		**141 904**		**(4 195)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**134 122**	**108 326**	**93 222**		**66 293**		**30 377**		**(47 595)**		**141 904**		**(4 195)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**134 122**	**108 326**	**93 222**		**66 293**		**30 377**		**(47 595)**		**141 904**		**(4 195)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**134 122**	**108 326**	**93 222**		**66 293**		**30 377**		**(47 595)**		**141 904**		**(4 195)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**134 048**	**151 140**	**44 629**	**33.3%**	**45 591**	**34.0%**	**12 414**	**8.2%**	**40 657**	**26.9%**	**143 292**	**94.8%**	**41 437**	**70.0%**	**(1.9%)**
National Government	59 950	151 140	44 629	74.4%	22 150	36.9%	3 828	-	21 638	-	92 245	-	41 437	189.4%	(47.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	74 098	-	-	-	23 437	31.6%	8 586	-	19 021	-	51 039	-	-	-	(100.0%)
Transfers recognised - capital	**134 048**	**151 140**	**44 629**	**33.3%**	**45 591**	**34.0%**	**12 414**	**8.2%**	**40 657**	**26.9%**	**143 292**	**94.8%**	**41 437**	**119.8%**	**(1.9%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**134 048**	**151 140**	**44 629**	**33.3%**	**45 591**	**34.0%**	**12 414**	**8.2%**	**40 657**	**26.9%**	**143 292**	**94.8%**	**41 437**	**70.0%**	**(1.9%)**
Governance and Administration	**6 168**	**11 168**	**1 168**	**18.9%**	**1 583**	**25.7%**	**1 514**	**10.7%**	**4 818**	**43.4%**	**13 084**	**117.1%**	**742**	**48.1%**	**1 869.9%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	7 000	7 000	417	5.7%	4 335	59.2%	152	2.1%	4 160	57.2%	9 064	129.5%	-	40.2%	(100.0%)
Corporate Services	2 333	4 002	1 105	49.8%	837	41.6%	1 091	39.2%	670	16.3%	3 703	92.1%	234	89.8%	182.7%
Community and Public Safety	**6 000**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**85**	**17.1%**	**85**	**17.1%**	**-**	**89.8%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	500	-	-	-	-	-	-	85	17.1%	85	17.1%	-	89.8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**121 380**	**137 150**	**43 111**	**35.5%**	**40 319**	**33.2%**	**10 522**	**7.7%**	**35 115**	**25.6%**	**129 077**	**94.1%**	**40 271**	**72.9%**	**(12.8%)**
Planning and Development	4 700	3 700	238	5.0%	90	2.0%	1 665	43.1%	1 486	40.2%	3 564	89.2%	-	-	(100.0%)
Road Transport	116 680	133 450	42 873	36.7%	40 229	34.5%	8 857	6.8%	33 629	25.2%	125 710	94.2%	40 271	75.3%	(16.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 100**	**2 100**	**-**	**-**	**-**	**-**	**669**	**31.9%**	**627**	**29.8%**	**1 296**	**61.7%**	**912**	**63.1%**	**(31.3%)**
Electricity	2 100	2 100	-	-	-	-	669	31.9%	627	29.8%	1 296	61.7%	912	227.9%	(31.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**348 337**	**382 938**	**132 393**	**38.0%**	**95 735**	**27.5%**	**110 074**	**28.7%**	**20 128**	**5.3%**	**358 331**	**93.6%**	**34 178**	**196.8%**	**(16.8%)**
Property rates, penalties and collection charges	16 414	10 414	2 447	14.9%	1 631	9.9%	1 074	10.3%	1 040	10.0%	5 992	53.7%	7 223	94.1%	(85.6%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	27 191	32 709	8 797	32.3%	1 128	4.2%	13 001	39.8%	16 468	50.4%	39 395	120.5%	14 246	166.4%	14.8%
Government - operating	252 170	232 170	89 166	35.4%	73 756	31.8%	57 443	24.8%	-	-	220 464	95.0%	-	153.3%	-
Government - capital	40 503	91 503	29 026	71.7%	17 990	31.8%	37 552	24.2%	-	-	84 568	92.4%	-	53.2%	-
Interest	12 059	15 142	2 334	19.3%	1 830	14.5%	1 170	9.8%	2 620	6.1%	7 953	37.9%	2 616	69.9%	2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(193 594)**	**(289 256)**	**(41 642)**	**21.7%**	**(43 909)**	**22.7%**	**(62 268)**	**29.9%**	**(66 278)**	**31.8%**	**(214 096)**	**102.9%**	**(53 677)**	**99.6%**	**19.0%**
Suppliers and employees	(193 594)	(289 256)	(41 642)	21.7%	(43 909)	22.7%	(62 268)	29.9%	(66 278)	31.8%	(214 096)	102.9%	(53 677)	99.6%	19.0%

Finance charges	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**170 273**	**174 642**	**90 350**	**56.3%**	**51 828**	**33.4%**	**47 695**	**27.4%**	**(49 167)**	**(28.4%)**	**144 035**	**82.5%**	**(31 699)**	**118.4%**	**46.5%**
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(101 843)	(171 040)	(32 888)	20.3%	(58 202)	36.6%	(22 635)	13.2%	(48 637)	23.8%	(154 456)	90.3%	(39 783)	67.2%	4.9%	
Capital assets	(101 843)	(171 040)	(32 888)	20.3%	(58 202)	36.6%	(22 635)	13.2%	(48 637)	23.8%	(154 456)	90.3%	(39 783)	67.2%	4.9%	
Net Cash from/(used) Investing Activities	**(101 843)**	**(171 040)**	**(32 888)**	**20.3%**	**(58 202)**	**36.6%**	**(22 635)**	**13.2%**	**(48 637)**	**23.8%**	**(154 456)**	**90.3%**	**(39 783)**	**67.2%**	**4.9%**	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(6 570)**	**3 602**	**57 462**	**(877.7%)**	**(6 457)**	**98.3%**	**25 177**	**666.9%**	**(96 804)**	**(2 469.6%)**	**(10 422)**	**(289.3%)**	**(70 281)**	**(13.0%)**	**23.5%**	
Cash/cash equivalents at the year begin:	58 061	112 117	112 117	191.6%	169 779	290.2%	162 322	143.7%	188 499	168.1%	112 117	100.0%	174 438	73.1%	6.1%	
Cash/cash equivalents at the year end:	51 602	115 720	169 779	329.9%	163 322	314.5%	188 499	162.9%	101 694	87.9%	101 694	87.9%	104 657	177.9%	(2.3%)	

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	2 653	4.3%	4 514	7.4%	4 494	7.3%	49 686	81.0%	61 346	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**2 653**	**4.3%**	**4 514**	**7.4%**	**4 494**	**7.3%**	**49 686**	**81.0%**	**61 346**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 866	9.1%	3 606	17.5%	3 629	17.6%	12 111	58.7%	21 726	35.4%	-	-	-	-
Commercial	665	1.7%	708	1.8%	665	1.7%	37 575	94.9%	39 612	64.6%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 653**	**4.3%**	**4 514**	**7.4%**	**4 494**	**7.3%**	**49 686**	**81.0%**	**61 346**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	39 026	100.0%	-	-	-	-	-	-	39 026	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**39 026**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**39 026**	**100.0%**

Contact Details

Municipal Manager	Mr MC Monyai	013 265 8600
Financial Manager	Mr RM Ntsoganeli	013 265 8600

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: FETAKGOMO (LIM474)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**107 396**	**136 148**	**31 294**	**47.8%**	**19 866**	**18.5%**	**1 613**	**1.2%**	**1 752**	**1.2%**	**74 475**	**54.7%**	**20 413**	**117.7%**	**(91.7%)**
Property rates	9 733	9 733	2 412	24.8%	1 608	16.5%	800	8.2%	788	8.1%	5 607	57.7%	1 608	99.3%	(51.0%)
Property rates - penalties and collection charges	416	416	-	-	70	16.8%	47	11.3%	70	16.8%	187	45.0%	9	688.4%	714.1%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 060	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	306	4 640	968	471.6%	19	6.2%	316	7.8%	341	8.4%	1 644	45.6%	87	689.6%	290.6%
Rental of facilities and equipment	214	160	14	5.3%	6	2.1%	0	0%	11	8%	32	13.8%	6	38.3%	69.6%
Interest earned - external investments	1 209	1 244	-	-	412	33.3%	172	12.4%	350	28.1%	976	70.1%	774	68.3%	(49.6%)
Interest earned - outstanding debtors	95	95	-	-	41	51.6%	54	67.9%	-	-	95	119.6%	-	429.3%	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	600	1 600	35	5.9%	-	-	-	-	-	-	35	2.0%	288	160.3%	(100.0%)
Licences and permits	2 333	2 333	330	14.2%	409	18.2%	139	6.2%	109	4.9%	978	43.0%	188	91.8%	(41.9%)
Agency services	946	946	22	6.4%	-	-	-	-	-	-	22	6.4%	48	91.2%	(100.0%)
Transfers recognised - operational	88 066	115 024	47 268	53.6%	16 654	18.9%	-	-	-	-	63 906	55.5%	16 834	123.4%	(100.0%)
Other own revenue	68	410	270	392.1%	646	771.6%	80	259.6%	0	1%	1 003	243.1%	561	131.4%	(99.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**102 347**	**102 308**	**15 606**	**15.3%**	**14 956**	**14.6%**	**6 365**	**6.2%**	**7 144**	**7.0%**	**47 151**	**46.1%**	**20 452**	**100.7%**	**(74.9%)**
Employee related costs	36 969	37 284	9 324	25.2%	5 908	16.0%	3 139	8.4%	3 047	8.2%	21 417	57.4%	8 619	96.7%	(64.6%)
Remuneration of councillors	8 866	8 227	2 142	24.1%	1 444	16.3%	754	9.2%	752	9.1%	5 094	61.9%	1 666	100.7%	(61.9%)
Debt impairment	11 400	-	-	-	-	-	-	-	-	-	-	-	5 048	125.3%	(100.0%)
Depreciation and asset impairment	5 920	5 420	-	-	-	-	-	-	-	-	-	-	3 267	109.1%	(100.0%)
Finance charges	155	92	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	386	54.2%	(100.0%)
Other Materials	3 124	-	67	2.2%	48	2.2%	7	-	103	-	223	-	164	-	(100.0%)
Contracted services	4 000	2 000	223	5.6%	240	6.1%	220	109.9%	489	162.6%	1 219	460.6%	297	70.2%	83.1%
Transfers and grants	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 169	49 4 3 6	6 9 2 1	22.2%	7 210	23.1%	2 144	4.3%	2 693	5.7%	19 148	38.4%	8 743	153.3%	407.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 048**	**33 840**	**32 688**		**4 910**		**(4 752)**		**(5 442)**		**27 324**		**(9 038)**		
Transfers recognised - capital	21 004	-	-	-	9 241	44.0%	-	-	-	-	9 241	-	10 433	122.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**26 052**	**33 840**	**32 688**		**14 151**		**(4 752)**		**(5 442)**		**36 565**		**2 394**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**26 052**	**33 840**	**32 688**		**14 151**		**(4 752)**		**(5 442)**		**36 565**		**2 394**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 052**	**33 840**	**32 688**		**14 151**		**(4 752)**		**(5 442)**		**36 565**		**2 394**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**26 052**	**33 840**	**32 688**		**14 151**		**(4 752)**		**(5 442)**		**36 565**		**2 394**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**26 521**	**44 516**	**6 094**	**23.0%**	**2 091**	**10.9%**	**-**	**-**	**-**	**-**	**8 985**	**20.2%**	**5 429**	**100.7%**	**(100.0%)**
National Government	21 694	44 516	6 079	28.0%	2 823	13.4%	-	-	-	-	8 902	20.0%	827	47.2%	(100.0%)
Provincial Government	-	-	-	-	68	-	-	-	-	-	68	-	3 268	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**21 694**	**44 516**	**6 079**	**28.0%**	**2 891**	**13.8%**	**-**	**-**	**-**	**-**	**8 970**	**20.2%**	**4 095**	**107.6%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 517	-	8	1%	-	-	-	-	-	-	8	-	1 334	64.4%	(100.0%)
Public contributions and donations	-	-	6	-	-	-	-	-	-	-	6	-	-	-	-
Capital Expenditure Standard Classification	**26 521**	**44 516**	**6 094**	**23.0%**	**2 891**	**10.9%**	**-**	**-**	**-**	**-**	**8 985**	**20.2%**	**5 429**	**100.7%**	**(100.0%)**
Governance and Administration	1 438	1 488	45	3.4%	674	50.1%	-	-	-	-	674	45.1%	518	14.9%	(100.0%)
Executive & Council	-	1 022	14	-	617	-	-	-	-	-	631	41.2%	39	29.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	68	32.1%	(100.0%)
Corporate Services	1 600	127	31	1.9%	19	1.1%	-	-	-	-	44	34.7%	143	34.2%	(100.0%)
Community and Public Safety	1 700	11 500	925	68.1%	68	1.3%	-	-	-	-	991	8.7%	4 157	171.1%	(100.0%)
Community & Social Services	1 700	11 500	393	19.3%	68	1.2%	-	-	-	-	651	4.2%	4 157	123.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**19 121**	**26 968**	**5 481**	**28.6%**	**2 187**	**11.4%**	**-**	**-**	**-**	**-**	**7 668**	**28.4%**	**256**	**67.8%**	**(100.0%)**
Planning and Development	19 121	26 968	5 481	28.6%	2 187	11.4%	-	-	-	-	7 668	28.4%	256	67.8%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**827**	**-**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	827	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**112 725**	**118 542**	**52 067**	**46.2%**	**30 448**	**27.0%**	**42 436**	**35.8%**	**5 551**	**4.7%**	**130 503**	**110.1%**	**1 958**	**62.9%**	**184.7%**
Property rates, penalties and collection charges	407	645	2 412	592.6%	2 513	617.5%	2 303	356.9%	1 724	266.9%	8 953	1 386.3%	80	45.5%	2 055.2%
Service charges	814	324	988	197.8%	972	194.6%	988	304.6%	656	201.5%	3 582	1 104.0%	34	42.7%	1 176.6%
Other revenue	2 424	1 764	996	35.5%	614	21.7%	637	36.0%	2 140	194.1%	4 387	277.6%	401	110.4%	434.6%
Government - operating	88 060	77 914	34 775	36.5%	19 098	21.7%	21 111	27.1%	72	0.1%	74 660	99.2%	407	72.8%	992.9%
Government - capital	19 020	37 895	13 216	66.2%	7 100	37.5%	18 000	47.5%	-	-	38 316	101.1%	-	0.0%	
Interest	1 000	1 000	680		450	37.5%	398	40.0%	360	48.9%	1 153	140.3%	896	110.3%	(55.6%)
Dividends															
Payments	**(77 837)**	**(63 917)**	**(22 734)**	**29.2%**	**(19 336)**	**24.8%**	**(21 215)**	**33.2%**	**(13 163)**	**20.5%**	**(76 376)**	**119.5%**	**(13 223)**	**97.8%**	**(-)0%**
Suppliers and employees	(77 700)	(63 678)	(22 734)	29.3%	(19 336)	24.9%	(21 215)	33.3%	(13 163)	20.9%	(76 376)	119.9%	(13 028)	92.8%	71.5%

Finance charges	(155)	(38)	-		-	-	-	-	-	-	-	-	(586)	47.35	(100.0%)
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	(1 136)	-	(100.0%)
Net Cash from/(used) Operating Activities	**34 888**	**54 623**	**20 344**	**84.1%**	**11 112**	**31.9%**	**21 221**	**33.8%**	**(7 500)**	**(13.8%)**	**54 126**	**99.1%**	**(11 275)**	**(15.5%)**	**(22.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 328)	(20 710)	(4 722)	14.6%	(6 195)	19.2%	(1 124)	5.4%	(5 173)	25.0%	(17 317)	83.1%	(3 898)	63.7%	67.5%
Capital assets	(32 328)	(20 710)	(4 722)	14.6%	(6 195)	19.2%	(1 124)	5.4%	(5 173)	25.0%	(17 317)	83.1%	(3 898)	63.7%	67.5%
Net Cash from/(used) Investing Activities	**(32 328)**	**(20 710)**	**(4 722)**	**14.6%**	**(6 195)**	**19.2%**	**(1 124)**	**5.4%**	**(5 173)**	**25.0%**	**(17 317)**	**83.1%**	**(3 898)**	**63.7%**	**67.5%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(97)	(97)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(97)	(97)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(97)**	**(97)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 456**	**33 820**	**26 621**	**986.4%**	**4 918**	**197.0%**	**20 096**	**59.4%**	**(12 726)**	**(37.6%)**	**36 809**	**109.7%**	**(14 368)**	**(271.4%)**	**(11.4%)**
Cash/cash equivalents at the year begin:	1	12 436	80 231	6 307 915.8%	80 871	8 926 458.0%	80 799	239.0%	110 895	327.8%	80 831	332.7%	1 622	801.0%	11 464.2%
Cash/cash equivalents at the year end:	2 457	46 256	80 871	3 606.1%	85 789	3 934.6%	110 895	339.0%	183 109	223.9%	183 109	223.9%	(12 946)	(162.7%)	(671.9%)

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr N D Matumane	013 622 8001
Financial Manager	Mr Marvel Mf	013 622 8010

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: GREATER TUBATSE (LIM475)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**521 376**	**345 558**	**144 692**	**27.8%**	**99 619**	**19.1%**	**89 603**	**25.9%**	**22 684**	**6.6%**	**356 598**	**103.2%**	**43 205**	**133.4%**	**(47.5%)**
Property rates	67 700	72 200	35 825	52.9%	16 102	23.8%	17 481	24.2%	16 808	23.3%	86 216	119.4%	10 182	129.3%	10.7%
Property rates - penalties and collection charges	6 000	-	2 296	38.1%	956	15.1%	-	-	7 472	-	10 682	-	2 532	174.0%	200.6%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	9 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 600	-	2 331	24.3%	2 406	23.1%	2 414	-	2 252	-	9 404	-	2 196	155.1%	2.6%
Service charges - other	-	-	(1 361)	-	(342)	-	1 702	-	-	-	0	-	(323)	-	(100.0%)
Rental of facilities and equipment	500	-	36	7.3%	35	6.9%	30	-	39	-	111	-	60	59.2%	(68.8%)
Interest earned - external investments	3 000	6 500	1 302	39.5%	406	13.4%	2 160	34.2%	1 474	22.4%	5 344	84.6%	21 686	636.1%	(93.1%)
Interest earned - outstanding debtors	700	8 700	311	46.3%	2 312	342.6%	5 668	69.6%	(7 118)	(81.8%)	1 314	15.8%	394	210.7%	(2 014.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	391	930	76	20.4%	109	28.2%	52	13.5%	97	19.2%	333	67.6%	76	87.8%	28.9%
Licences and permits	7 800	7 602	2 001	25.7%	2 177	27.9%	6 023	(8.2%)	3 698	51.3%	7 454	98.1%	1 535	67.4%	194.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	412 624	238 686	100 975	24.5%	72 655	17.7%	57 928	24.2%	1 535	8%	233 093	97.7%	513	135.8%	199.0%
Other own revenue	12 549	1 920	208	2.0%	2 584	21.4%	2 645	134.2%	(3 734)	(190.9%)	1 903	99.4%	691	9.9%	(740.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**528 532**	**384 675**	**52 295**	**9.9%**	**57 576**	**10.9%**	**55 962**	**18.4%**	**70 992**	**23.3%**	**236 846**	**77.9%**	**133 316**	**76.9%**	**(46.7%)**
Employee related costs	112 203	114 603	23 807	21.2%	27 324	24.3%	24 167	21.2%	23 699	20.7%	99 057	86.4%	8 682	64.3%	204.2%
Remuneration of councillors	16 330	16 330	4 082	24.9%	4 601	28.4%	5 453	29.7%	5 256	28.7%	19 914	108.7%	1 779	77.9%	195.4%
Debt impairment	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 800	4 800	-	-	-	-	-	-	-	-	-	-	98	1.4%	(100.0%)
Finance charges	1 600	1 600	586	36.6%	-	-	-	-	577	36.0%	1 173	78.1%	-	82.5%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	29 200	14 530	1 670	5.7%	4 827	16.5%	4 056	27.9%	6 240	42.9%	12 772	83.7%	3 418	65.3%	(100.0%)
Transfers and grants	-	2 000	358	17.9%	-	-	4 078	13.0%	6 488	32.7%	20 823	72.1%	-	-	90.1%
Other expenditure	359 799	122 237	19 272	5.1%	19 710	5.2%	(32)	-	28 661	23.6%	83 894	68.6%	119 340	86.7%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	16 053	14.8%	-	-	-	-	-	-	(76.2%)
Surplus/(Deficit)	**(7 156)**	**41 482**	**91 796**		**42 043**		**33 694**		**(48 308)**		**119 214**		**(90 111)**		-
Transfers recognised - capital	214 409	139 459	54 983	30.3%	20 950	9.0%	12 139	9.4%	27 282	19.6%	120 423	89.9%	39 951	78.8%	(31.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**207 313**	**180 941**	**146 779**		**62 043**		**46 042**		**(21 026)**		**244 637**		**(50 310)**		-
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**207 313**	**180 941**	**146 779**		**62 043**		**46 042**		**(21 026)**		**244 637**		**(50 310)**		-
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**207 313**	**180 941**	**146 779**		**62 043**		**46 042**		**(21 026)**		**244 637**		**(50 310)**		-
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**207 313**	**180 941**	**146 779**		**62 043**		**46 042**		**(21 026)**		**244 637**		**(50 310)**		-

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**-**	**372 200**	**2 910**	**-**	**16 693**	**-**	**92 081**	**24.7%**	**47 446**	**12.7%**	**159 040**	**42.7%**	**15 676**	**26.5%**	**202.7%**
National Government	-	256 880	2 910	-	8 171	-	90 142	35.1%	38 054	14.8%	139 319	54.2%	15 676	43.5%	143.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	8 432	-	-	-	-	-	8 432	-	-	-	-
Transfers recognised - capital	**-**	**256 880**	**2 910**	**-**	**16 603**	**-**	**90 142**	**35.1%**	**38 054**	**14.8%**	**147 750**	**57.5%**	**15 676**	**43.5%**	**143.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	115 320	-	-	-	-	1 939	1.7%	9 392	8.1%	11 290	9.8%	-	-	(100.0%)
Capital Expenditure Standard Classification	**-**	**372 200**	**2 910**	**-**	**16 603**	**-**	**92 081**	**24.7%**	**47 446**	**12.7%**	**159 040**	**42.7%**	**15 676**	**26.5%**	**202.7%**
Governance and Administration	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	11 451	-	-	1 600	-	1 939	17.0%	4 686	39.4%	8 225	53.2%	2 665	6.9%	61.6%
Community & Social Services	-	11 451	-	-	1 600	-	1 939	12.6%	4 686	39.4%	8 225	53.2%	2 665	62.5%	63.6%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**163 869**	**2 910**	**-**	**6 571**	**-**	**29 574**	**17.4%**	**20 132**	**12.3%**	**58 186**	**35.5%**	**12 811**	**45.2%**	**57.1%**
Planning and Development	-	107 334	346	-	-	-	-	-	4 666	4.3%	4 913	4.6%	888	78.9%	425.4%
Road Transport	-	56 549	2 564	-	6 571	-	28 074	69.5%	15 466	27.3%	53 076	94.2%	11 923	42.5%	29.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**192 000**	**-**	**-**	**8 432**	**-**	**61 568**	**32.1%**	**22 630**	**11.8%**	**92 630**	**48.2%**	**-**	**-**	**(100.0%)**
Electricity	-	192 000	-	-	-	-	70 000	36.5%	22 630	11.8%	92 630	48.2%	-	-	(100.0%)
Water	-	-	-	-	8 432	-	(8 432)	-	-	-	(0)	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**701 454**	**485 017**	**209 075**	**29.8%**	**46 972**	**6.7%**	**173 666**	**35.8%**	**26 405**	**5.4%**	**456 117**	**94.0%**	**83 006**	**96.1%**	**(68.2%)**
Property rates, penalties and collection charges	73 700	72 200	38 111	51.7%	18 633	25.3%	17 741	24.6%	16 466	22.8%	90 951	126.0%	17 203	141.6%	(4.3%)
Service charges	9 668	9 668	976	10.1%	2 964	30.6%	2 416	25.0%	2 465	37.1%	8 453	83.9%	1 667	162.9%	38.0%
Other revenue	24 124	16 024	2 402	10.0%	2 967	14.6%	5 602	35.2%	3 338	33.9%	14 310	144.3%	2 424	38.2%	33.9%
Government - operating	374 644	238 689	169 975	36.7%	0	0.0%	132 249	55.4%	0	0.0%	232 225	97.8%	0	135.4%	(100.0%)
Government - capital	214 318	139 436	51	0.0%	20 408	9.2%	15 658	11.2%	0	0.0%	36 117	25.9%	34	0.0%	(100.0%)
Interest	4 000	10 000	1 634	40.8%	3 310	82.8%	3 134	33.9%	4 548	37.9%	12 511	80.1%	31 574	666.8%	(91.2%)
Dividends															
Payments	**(175 281)**	**(289 273)**	**(51 542)**	**29.5%**	**(66 693)**	**38.2%**	**(59 030)**	**19.6%**	**(71 738)**	**24.0%**	**(248 896)**	**83.2%**	**(56 248)**	**59.2%**	**27.5%**
Suppliers and employees	(173 391)	(289 033)	(51 022)	29.4%	(46 111)	26.6%	(47 759)	16.2%	(71 153)	24.1%	(216 043)	73.1%	(56 231)	58.8%	26.5%

Finance charges	(1 606)	(753)	(646)	36.6%	-	-	(646)	79.2%	(671)	74.9%	(1 768)	230.6%	-	62.5%	(100.0%)
Transfers and grants	-	(1 000)	(0)		(33 782)		(15 381)	342.7%	-		(33 888)	4 538.2%	(15)	-	(100.0%)
Net Cash from/(used) Operating Activities	**526 173**	**183 742**	**157 432**	**29.9%**	**(19 921)**	**(3.8%)**	**113 633**	**61.9%**	**(45 328)**	**(24.4%)**	**297 221**	**161.8%**	**26 709**	**199.4%**	**(263.4%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 323 119)**	**(372 288)**	**(2 910)**	**-2%**	**(17 638)**	**1.3%**	**(89 448)**	**24.6%**	**(49 648)**	**13.3%**	**(159 648)**	**42.7%**	**(15 676)**	**31.5%**	**216.7%**
Capital assets	(1 323 119)	(372 288)	(2 910)	2%	(17 638)	1.3%	(89 448)	24.6%	(49 648)	13.3%	(159 648)	42.7%	(15 676)	31.5%	216.7%
Net Cash from/(used) Investing Activities	**(1 323 119)**	**(372 288)**	**(2 910)**	**-2%**	**(17 638)**	**1.3%**	**(89 448)**	**24.6%**	**(49 648)**	**13.3%**	**(159 648)**	**42.7%**	**(15 676)**	**31.5%**	**216.7%**
Cash Flow from Financing Activities															
Receipts	-	-	**1 185**	-	-	-	-	-	-	-	**1 185**	-	(31)	-	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	1 185	-	-	-	-	-	-	-	1 185	-	(31)	-	(100.0%)
Payments	-	-	**164**	-	-	-	-	-	-	-	**164**	-	-	-	-
Repayment of borrowing	-	-	164	-	-	-	-	-	-	-	164	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	**1 359**	-	-	-	-	-	-	-	**1 359**	-	(31)	-	**(100.0%)**
Net Increase/(Decrease) in cash held	**(796 946)**	**(188 458)**	**156 080**	**(19.6%)**	**(36 957)**	**4.6%**	**25 566**	**(13.7%)**	**(94 977)**	**50.9%**	**49 746**	**(26.7%)**	**11 053**	**3 464.9%**	**(859.2%)**
Cash/cash equivalents at the year begin:	-	187 292	-		156 080		118 124	63.4%	144 711	77.6%	-		156 623		(7.3%)
Cash/cash equivalents at the year end:	(796 946)	16 797	156 080	(19.6%)	119 124	(14.9%)	144 711	1 349.2%	49 746	468.7%	49 746	468.7%	166 575	3 464.9%	(70.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	5 165	4.9%	4 731	4.5%	3 201	3.0%	92 757	87.6%	105 854	62.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	2 064	11.7%	613	3.5%	528	3.1%	14 423	81.8%	17 628	10.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 315	4.0%	1 101	3.4%	1 084	3.3%	28 327	89.4%	32 822	19.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 355	10.4%	1 097	8.4%	715	5.7%	9 288	75.5%	12 452	7.4%	-	-	-	-
Total By Income Source	**9 882**	**5.8%**	**7 522**	**4.5%**	**5 538**	**3.3%**	**145 885**	**86.4%**	**168 756**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 692	1.0%	967	1.0%	663	1.0%	63 115	96.9%	66 548	56.9%	-	-	-	-
Commercial	2 147	17.9%	894	7.4%	724	6.1%	8 057	68.7%	12 068	7.2%	-	-	-	-
Households	2 161	11.4%	4 694	6.4%	3 126	4.2%	55 294	72.0%	77 275	39.8%	-	-	-	-
Other	1 883	10.2%	1 027	8.0%	715	5.7%	9 559	75.3%	12 422	7.4%	-	-	-	-
Total By Customer Group	**9 882**	**5.8%**	**7 522**	**4.5%**	**5 538**	**3.3%**	**145 885**	**86.4%**	**168 756**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	5 872	100.0%	-	-	-	-	-	-	5 872	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 872**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**5 872**	**100.0%**

Contact Details

Municipal Manager	Mr JKT Mohlala	013 231 1120
Financial Manager	Mr Tumelo Ratau	013 231 1238

Source Local Government Database

1. All figures in this report are unaudited.

LIMPOPO: SEKHUKHUNE (DC47)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**685 316**	**983 474**	**240 527**	**35.8%**	**103 619**	**15.1%**	**28 614**	**2.9%**	**154 662**	**15.8%**	**532 474**	**53.8%**	**178 141**	**86.4%**	**(13.2%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	38 910	-	9 236	23.8%	7 644	19.6%	18 627	-	6 791	-	41 718	-	7 312	88.4%	(7.1%)
Service charges - sanitation revenue	9 600	-	2 472	25.7%	1 782	18.6%	4 307	-	2 698	-	11 259	-	3 148	109.5%	(8.8%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	6 000	-	1 327	16.8%	4 497	56.2%	2 230	-	3 022	-	11 076	-	4 666	132.3%	(32.2%)
Interest earned - outstanding debtors	3 500	-	1 716	46.3%	1 127	32.2%	3 222	-	2 020	-	8 084	-	2 533	133.4%	(20%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	572 216	960 474	229 609	39.9%	92 864	14.5%	202	-	137 902	13.9%	449 886	45.2%	154 084	100.3%	(13.8%)
Other own revenue	52 598	-	1 594	3.7%	5 758	11.0%	616	-	1 530	-	10 340	-	1 281	39.8%	49.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**707 326**	**983 474**	**146 319**	**20.7%**	**233 675**	**33.0%**	**215 117**	**21.7%**	**265 631**	**26.7%**	**880 742**	**89.7%**	**186 814**	**80.5%**	**42.2%**
Employee related costs	297 433	290 604	69 930	23.5%	74 901	25.2%	72 751	24.6%	71 414	24.1%	289 002	97.7%	69 175	105.3%	3.2%
Remuneration of councillors	11 162	14 278	3 233	29.0%	3 236	29.0%	3 018	28.6%	4 290	30.0%	16 277	114.0%	3 330	101.4%	28.8%
Debt impairment	8 972	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	68 100	68 349	15 380	26.2%	15 344	26.4%	15 432	22.6%	15 228	22.4%	61 484	90.0%	13 626	94.4%	13.5%
Finance charges	708	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	116 500	121 646	10 302	8.8%	52 939	44.6%	27 716	22.8%	34 560	28.4%	124 601	102.4%	22 008	88.2%	57.0%
Other Materials	24 600	17 700	5 716	23.2%	14 308	57.6%	5 341	30.2%	16 443	92.9%	41 807	236.2%	5 403	101.3%	75.1%
Contracted services	58 191	68 018	11 435	19.7%	21 802	37.5%	13 421	19.8%	14 181	20.8%	60 840	89.4%	10 191	94.3%	(6.8%)
Transfers and grants	5 000	992	19.8%	1 848	37.0%	(18)	-	(23)	-	2 749	662	61.2%	(104.7%)		
Other expenditure	120 310	467 520	29 316	23.4%	79 015	33.8%	74 956	18.4%	109 435	26.9%	292 722	69.6%	53 477	48.8%	104.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(22 208)**	**-**	**99 208**		**(130 055)**		**(186 503)**		**(110 969)**		**(348 268)**		**(8 673)**		
Transfers recognised - capital	1 046 408	-	-	-	127 581	12.2%	182 932	-	287 205	-	597 603	-	62 585	41.5%	358.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 024 200**	**-**	**99 208**		**(2 443)**		**(3 556)**		**176 237**		**249 551**		**53 892**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 024 200**	**-**	**99 208**		**(2 443)**		**(3 556)**		**176 237**		**249 551**		**53 892**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 024 200**	**-**	**99 208**		**(2 443)**		**(3 556)**		**176 237**		**249 551**		**53 892**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 024 200**	**-**	**99 208**		**(2 443)**		**(3 556)**		**176 237**		**249 551**		**53 892**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**1 077 408**	**771 766**	**17 845**	**1.7%**	**99 692**	**9.3%**	**70 314**	**10.1%**	**87 259**	**11.3%**	**283 110**	**36.7%**	**34 993**	**21.2%**	**149.4%**
National Government	1 046 408	733 716	17 845	1.7%	92 979	8.7%	71 073	9.7%	76 728	10.4%	258 625	34.9%	34 993	29.3%	119.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1 046 408**	**733 716**	**17 845**	**1.7%**	**92 979**	**8.7%**	**71 073**	**9.7%**	**76 728**	**10.4%**	**258 625**	**34.9%**	**34 993**	**29.3%**	**119.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	38 050	-	-	8 713	-	7 239	20.1%	10 532	29.2%	26 485	73.5%	-	-	(100.0%)
Capital Expenditure Standard Classification	**1 077 408**	**771 766**	**17 845**	**1.7%**	**99 692**	**9.3%**	**70 220**	**10.1%**	**87 259**	**11.3%**	**283 016**	**36.7%**	**34 993**	**21.2%**	**149.4%**
Governance and Administration	1 408	1 408	-	-	854	61.1%	1 764	16.9%	-	-	3 168	84.7%	43	11.1%	(468.9%)
Executive & Council	-	-	-	-	177	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	1 588	-	-	-	1 733	-	-	-	-
Corporate Services	1 600	3 000	-	-	627	39.9%	227	7.9%	-	-	854	28.5%	12	11.0%	(100.0%)
Community and Public Safety	3 108	348	-	-	-	-	(1 652)	-474.9%	-	-	(1 652)	-189.9%	-	-	-
Community & Social Services	3 000	200	-	-	-	-	(200)	-99.9%	-	-	(200)	-99.9%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 072 866**	**769 460**	**17 845**	**1.7%**	**98 888**	**9.2%**	**70 674**	**10.0%**	**87 259**	**11.4%**	**280 666**	**36.5%**	**34 961**	**21.2%**	**149.4%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	864 066	486 603	16 678	1.9%	99 555	11.5%	74 169	15.2%	83 907	17.2%	274 309	56.4%	39 127	20.8%	114.4%
Waste Water Management	208 800	281 863	1 167	0%	(667)	(0%)	(3 500)	0%	3 352	1.2%	0 352	2.2%	(4 166)	43.8%	(180.8%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 709 423**	**1 415 937**	**244 808**	**14.3%**	**295 376**	**17.3%**	**11 304**	**.8%**	**-**	**-**	**551 488**	**38.9%**	**172 939**	**65.9%**	**(100.0%)**
Property rates, penalties and collection charges	-	-	-		-		-		-	-	-		-		
Service charges	91 889	49 378	11 738	37.2%	6 966	36.0%	9 665	29.9%	-	-	28 768	69.6%	19 464	85.5%	(100.0%)
Other revenue	49 464	74 868	2 339	4.8%	5 581	11.0%	130	.2%	-	-	8 010	10.7%	1 628	115.3%	(100.0%)
Government - operating	972 210	577 209	227 714	36.7%	79 892	12.0%	-	-	-	-	391 606	52.2%	154 542	99.8%	(100.0%)
Government - capital	1 596 860	1 096 860	-		203 000	12.0%	-	-	-	-	203 000	20.7%	-	99.8%	
Interest	6 524	17 522	3 037	31.2%	5 137	53.1%	3 134	13.6%	-	-	11 348	64.8%	6 336	103.9%	(100.0%)
Dividends	-	-	-		-		-		-	-	-		-		
Payments	**(608 881)**	**(863 118)**	**(130 940)**	**21.5%**	**(252 940)**	**41.5%**	**(60 053)**	**7.0%**	**-**	**-**	**(452 939)**	**45.4%**	**(177 803)**	**79.3%**	**(100.0%)**
Suppliers and employees	(603 220)	(688 358)	(129 980)	21.5%	(251 098)	41.6%	(48 823)	7.1%	-	-	(450 910)	45.4%	(177 187)	79.4%	(100.0%)

Finance charges	(594)	(718)	-		-		-		-	-	-		-		
Transfers and grants	(5 000)	(3 964)	(601)	15.2%	(1 648)	27.5%	772	(46.2%)	-	-	(3 637)	50.8%	(602)	81.2%	(100.0%)
Net Cash from/(used) Operating Activities	**1 180 462**	**422 819**	**113 997**	**15.3%**	**42 438**	**3.8%**	**(37 748)**	**(13.7%)**	**-**	**-**	**98 548**	**23.3%**	**(4 664)**	**49.0%**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease/increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 030 106)	-	(7 884)	-7%	(109 633)	10.1%	(8 058)	-	-	-	(125 595)	-	(34 978)	23.7%	(100.0%)
Capital assets	(1 030 106)		(7 884)	-7%	(109 633)	10.1%	(8 058)				(125 595)		(34 978)	23.7%	(100.0%)
Net Cash from/(used) Investing Activities	**(1 030 106)**	**-**	**(7 884)**	**-7%**	**(109 633)**	**10.1%**	**(8 058)**	**-**	**-**	**-**	**(125 595)**	**-**	**(34 978)**	**26.8%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 182)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 182)		-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 182)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**9 236**	**422 819**	**105 983**	**1 147.3%**	**(67 222)**	**(727.8%)**	**(53 806)**	**(15.8%)**	**-**	**-**	**(27 046)**	**(6.4%)**	**(39 843)**	**373.4%**	**(100.0%)**
Cash/cash equivalents at the year begin:	110 003	-	-		105 983	96.4%	38 760		-	-	-		166 123		(100.0%)
Cash/cash equivalents at the year end:	**119 239**	422 819	105 983	88.8%	**38 760**	32.5%	**(27 046)**	(6.4%)	-	-	**(27 046)**	(6.4%)	**166 279**	373.4%	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Maqula Mokoko	013 262 7312
Financial Manager	Ms M Mokoena	013 262 7676

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**336 126**	**340 803**	**93 144**	**27.7%**	**91 439**	**27.2%**	**70 293**	**22.4%**	**5 428**	**1.6%**	**266 305**	**78.1%**	**31 172**	**48.3%**	**(82.6%)**
Property rates	39 348	39 348	(2 754)	(7.0%)	1 478	3.8%	1 508	3.8%	1 961	5.0%	2 193	5.6%	9 558	2.8%	(61.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 898	24 898	794	3.2%	5 132	20.6%	3 668	14.7%	820	3.3%	10 414	41.8%	11 633	89.5%	(93.0%)
Service charges - water revenue	6 821	6 344	1 207	18.0%	1 966	30.1%	6 231	98.2%	-	-	9 402	148.2%	1 626	116.3%	(100.0%)
Service charges - sanitation revenue	6 524	6 630	532	8.3%	1 699	26.0%	1 161	17.5%	-	-	3 411	51.5%	3 994	91.8%	(100.0%)
Service charges - refuse revenue	6 247	6 135	374	6.6%	1 578	30.1%	1 094	17.8%	-	-	3 166	51.6%	1 616	93.8%	(100.0%)
Service charges - other	-	3	-	-	0	-	410	-	-	-	422	-	0	-	(100.0%)
Rental of facilities and equipment	855	1 849	157	18.4%	534	63.0%	460	24.1%	361	19.0%	1 534	83.0%	616	113.2%	(41.7%)
Interest earned - external investments	2 346	2 346	-	-	-	-	-	-	-	-	-	-	-	91.3%	-
Interest earned - outstanding debtors	16 151	18 751	1 874	10.0%	6 149	32.8%	6 368	34.0%	2 119	11.3%	16 511	88.1%	7 046	85.8%	(69.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	300	240	49	16.3%	41	13.6%	42	16.8%	8	3.2%	140	58.4%	84	90.2%	(90.2%)
Licences and permits	-	-	132	-	345	-	287	-	-	-	764	-	286	-	(100.0%)
Agency services	2 457	2 457	-	-	-	-	58	-	-	-	58	-	-	-	-
Transfers recognised - operational	227 668	227 668	91 279	40.1%	72 368	31.7%	54 749	24.0%	-	-	218 396	95.9%	332	43.7%	(100.0%)
Other own revenue	604	3 557	(733)	(66.7%)	120	14.4%	193	5.4%	147	4.1%	(264)	(7.4%)	603	240.3%	(83.8%)
Gains on disposal of PPE	-	77	-	-	-	-	53	-	152	-	205	-	-	-	(100.0%)
Operating Expenditure	**382 939**	**385 769**	**59 337**	**15.3%**	**77 881**	**20.3%**	**80 194**	**21.9%**	**16 402**	**4.3%**	**233 814**	**63.7%**	**68 140**	**58.8%**	**(75.9%)**
Employee related costs	110 868	124 190	33 382	30.1%	32 450	29.3%	32 860	26.5%	10 990	8.8%	109 677	88.3%	29 013	96.8%	(62.2%)
Remuneration of councillors	17 643	15 391	3 497	20.0%	3 547	20.8%	4 163	27.0%	1 244	8.1%	12 451	81.0%	4 091	76.8%	(69.6%)
Debt impairment	20 073	20 437	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	68 975	45 470	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	977	977	6	0%	-	-	10	1.1%	-	-	16	1.7%	48	-	(100.0%)
Bulk purchases	44 782	50 132	7 639	17.1%	16 040	35.8%	19 940	39.8%	44	0%	43 661	87.1%	4 787	22.5%	(99.1%)
Other Materials	13 409	13 247	604	4.5%	2 601	19.4%	1 902	14.4%	334	2.5%	6 446	48.6%	2 967	74.3%	(88.8%)
Contracted services	30 470	30 072	8 256	26.9%	11 858	38.9%	11 708	38.9%	2 160	7.2%	33 924	112.8%	8 038	103.4%	(77.2%)
Transfers and grants	-	8	-	-	154	-	2	-	-	-	156	-	96	-	(100.0%)
Other expenditure	68 324	65 479	5 076	7.4%	10 220	15.0%	9 452	17.0%	1 697	2.6%	26 446	47.0%	17 045	63.7%	(90.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(46 811)**	**(24 966)**	**34 808**		**13 558**		**(3 911)**		**(11 066)**		**33 291**		**(36 968)**		
Transfers recognised - capital	-	-	-	-	12 500	-	-	-	-	-	12 500	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(46 811)**	**(24 966)**	**34 808**		**26 058**		**(3 911)**		**(11 066)**		**45 791**		**(36 968)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(46 811)**	**(24 966)**	**34 808**		**26 058**		**(3 911)**		**(11 066)**		**45 791**		**(36 968)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(46 811)**	**(24 966)**	**34 808**		**26 058**		**(3 911)**		**(11 066)**		**45 791**		**(36 968)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(46 811)**	**(24 966)**	**34 808**		**26 058**		**(3 911)**		**(11 066)**		**45 791**		**(36 968)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**109 886**	**109 886**	**24 169**	**22.0%**	**17 448**	**15.9%**	**22 670**	**20.6%**	**11 158**	**10.2%**	**75 485**	**68.7%**	**43 625**	**82.6%**	**(74.3%)**
National Government	109 886	109 886	24 169	22.0%	17 448	15.9%	22 670	20.6%	11 158	10.2%	75 485	68.7%	43 625	87.4%	(74.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**109 886**	**109 886**	**24 169**	**22.0%**	**17 448**	**15.9%**	**22 670**	**20.6%**	**11 158**	**10.2%**	**75 485**	**68.7%**	**43 625**	**87.4%**	**(74.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**109 886**	**109 886**	**24 169**	**22.0%**	**17 448**	**15.9%**	**22 670**	**20.6%**	**11 158**	**10.2%**	**75 485**	**68.7%**	**43 625**	**82.6%**	**(74.3%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget& Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	**47.9%**	-
Community& Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	51.8%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	2 674	-	3 370	-	1 509	-	7 753	-	-	75.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	2 674	-	3 370	-	1 509	-	7 753	-	-	75.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**109 886**	**109 886**	**11 833**	**10.8%**	**14 575**	**13.3%**	**19 300**	**17.6%**	**9 649**	**8.8%**	**55 306**	**50.4%**	**31 824**	**71.7%**	**(69.7%)**
Electricity	5 000	5 000	5 034	100.7%	1 739	34.8%	-	-	-	-	7 411	148.2%	2 156	33.6%	(100.0%)
Water	70 000	70 000	2 084	3.0%	9 622	13.8%	6 634	9.4%	6 460	9.2%	24 143	34.5%	27 391	81.3%	(76.2%)
Waste Water Management	34 886	34 886	4 157	11.9%	3 215	9.2%	6 238	17.9%	3 200	9.2%	17 338	49.7%	2 426	17.3%	32.1%
Waste Management	-	-	-	-	-	-	6 427	-	-	-	6 900	-	-	-	-
Other	-	-	**12 334**	-	-	-	-	-	-	-	**12 334**	-	**11 701**	-	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**398 340**	**398 340**	**149 392**	**37.5%**	**145 834**	**36.6%**	**110 362**	**27.7%**	**8 913**	**2.2%**	**414 502**	**104.1%**	**19 188**	**93.4%**	**(53.5%)**
Property rates, penalties and collection charges	25 576	25 576	4 246	16.6%	13 500	52.8%	3 473	13.6%	3 562	13.9%	24 781	96.9%	3 244	33.2%	9.8%
Service charges	39 138	39 138	4 317	11.0%	9 606	24.5%	3 064	12.8%	3 046	9.8%	19 169	97.8%	3 084		(542%)
Other revenue	7 424	4 424	2 159	47.1%	1 545	33.8%	1 084	24.1%	502	19.8%	4 502	110.8%	627		(62.4%)
Government - operating	227 868	227 868	91 337	40.1%	70 438	31.0%	54 783	24.0%			216 645	95.8%	627	55.3%	(100.0%)
Government - capital	92 333	92 333	47 332	51.3%	49 145	53.2%	27 958	30.3%			124 435	74.8%	627	74.8%	(100.0%)
Interest	5 946	5 946	1 002	268.8%	6 140	382.2%	6 000	271.0%	2 110	90.2%	20 467	872.0%	7 048	1 084.4%	(69.9%)
Dividends															
Payments	**(385 853)**	**(385 853)**	**(165 147)**	**35.4%**	**(98 696)**	**31.7%**	**(75 963)**	**26.5%**	**(50 211)**	**17.8%**	**(317 856)**	**111.2%**	**(49 278)**	**107.9%**	**1.9%**
Suppliers and employees	(364 917)	(364 917)	(161 167)	35.3%	(90 543)	31.8%	(75 668)	29.6%	(50 208)	17.6%	(317 744)	111.0%	(49 228)	108.2%	2.0%

Finance charges	(677)	(677)	-	-	-	-	-	-	-	-	-	-	(98)	5.85	(100.0%)
Transfers and grants	-	-	-	-	(154)	-	(6)	-	(6)	-	(154)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**112 447**	**112 447**	**46 245**	**42.9%**	**35 137**	**48.8%**	**34 459**	**20.8%**	**(41 208)**	**(36.7%)**	**96 844**	**85.9%**	**(30 691)**	**69.2%**	**27.2%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(109 886)	(109 886)	(10 977)	10.1%	(34 535)	31.4%	(22 670)	20.8%	(15 063)	13.7%	(92 156)	83.9%	(43 625)	189.3%	(65.4%)
Capital assets	(109 886)	(109 886)	(10 977)	10.1%	(34 535)	31.4%	(22 670)	20.8%	(15 063)	13.7%	(92 156)	83.9%	(43 625)	189.3%	(65.4%)
Net Cash from/(used) Investing Activities	**(109 886)**	**(109 886)**	**(10 977)**	**10.1%**	**(34 535)**	**31.4%**	**(22 670)**	**20.8%**	**(15 063)**	**13.7%**	**(92 156)**	**83.9%**	**(43 625)**	**189.3%**	**(65.4%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 560**	**2 560**	**35 268**	**1 158.1%**	**20 617**	**805.3%**	**11 789**	**460.5%**	**(56 385)**	**(2 202.3%)**	**4 393**	**171.6%**	**(73 716)**	**2 567.0%**	**(23.3%)**
Cash/cash equivalents at the year begin:	1 457	1 457	3 932	269.9%	32 389	2 221.1%	32 917	2 632.2%	64 706	4 441.4%	3 932	269.9%	84 624	160.0%	66.0%
Cash/cash equivalents at the year end:	4 017	4 017	39 200	894.1%	52 917	1 317.3%	44 706	1 113.8%	8 320	207.2%	8 325	207.2%	(59 092)	(169.9%)	(139.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	6 412	61.4%	1 600	15.4%	139	1.4%	2 284	22.7%	8 836	2.9%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	104	2.9%	144	3.8%	358	9.8%	7 759	85.6%	8 977	2.2%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	7 304	2.9%	5 439	2.1%	3 940	1.5%	240 757	93.5%	257 521	71.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	680	1.8%	523	1.4%	512	1.3%	36 267	95.5%	37 981	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 056	2.2%	(81)	1.8%	769	1.7%	43 487	94.2%	46 122	12.9%	-	-	-	-
Total By Income Source	**15 186**	**4.2%**	**7 970**	**2.2%**	**5 717**	**1.6%**	**330 552**	**92.0%**	**359 425**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 073	5.9%	1 463	4.0%	1 442	4.1%	30 221	86.0%	35 199	9.8%	-	-	-	-
Commercial	2 838	8.1%	946	2.7%	782	2.2%	27 411	86.9%	31 586	8.8%	-	-	-	-
Households	10 344	3.6%	5 732	2.0%	3 493	1.2%	272 920	93.2%	292 940	81.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**15 186**	**4.2%**	**7 970**	**2.2%**	**5 717**	**1.6%**	**330 552**	**92.0%**	**359 425**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ivanmudi Mujile	017 843 4000
Financial Manager	Mpumuzi Mhlabathi	017 843 4038

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**546 172**	**582 572**	**173 963**	**32.0%**	**57 855**	**10.6%**	**134 059**	**23.0%**	**103 367**	**17.7%**	**469 235**	**80.5%**	**91 888**	**90.4%**	**12.5%**
Property rates	72 025	81 745	20 338	28.2%	13 660	19.0%	20 634	25.1%	20 583	25.2%	75 116	91.9%	19 866	101.3%	21.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	192 169	204 916	51 444	26.8%	31 268	16.3%	46 251	22.6%	47 376	23.1%	176 338	86.1%	43 078	101.3%	10.0%
Service charges - water revenue	53 601	44 611	11 887	22.1%	8 798	12.7%	13 492	30.2%	11 432	25.6%	45 648	97.6%	7 741	87.9%	47.7%
Service charges - sanitation revenue	20 469	20 630	5 236	25.7%	3 531	17.3%	5 300	25.7%	5 310	25.8%	19 384	94.0%	4 671	93.8%	20.0%
Service charges - refuse revenue	17 871	18 340	4 579	25.6%	3 002	17.1%	4 681	25.5%	4 667	25.5%	16 917	91.9%	3 845	91.2%	21.7%
Service charges - other	13 803	2 261	630	4.6%	266	1.9%	399	17.6%	638	28.2%	1 936	85.7%	391	15.3%	63.3%
Rental of facilities and equipment	2 392	2 140	588	23.8%	390	16.3%	478	21.8%	460	21.1%	1 902	87.2%	495	96.7%	(6.1%)
Interest earned - external investments	300	900	10 167	3 389.0%	(10 113)	(3 438.8%)	-	-	114	12.7%	168	18.7%	-	44.2%	(100.0%)
Interest earned - outstanding debtors	21 307	21 668	5 198	24.4%	3 731	17.5%	5 628	26.7%	6 040	27.9%	20 597	95.1%	5 286	102.2%	14.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 046	5 411	2	1%	2 163	141.2%	870	15.5%	2	-	3 038	54.6%	1 663	996.3%	(99.9%)
Licences and permits	4 000	3 600	632	15.8%	609	15.2%	694	19.3%	1 223	34.0%	3 157	87.7%	1 387	92.1%	(11.8%)
Agency services	6 000	6 700	1 136	18.9%	1 062	18.2%	1 504	19.2%	2 044	30.7%	5 806	87.0%	2 877	134.0%	(9.8%)
Transfers recognised - operational	131 233	152 307	60 084	49.8%	0	-	31 941	20.7%	416	2%	92 081	60.4%	384	67.8%	14.2%
Other own revenue	16 947	15 402	1 731	10.8%	1 086	6.8%	2 928	17.1%	2 146	14.0%	7 911	49.6%	4 626	84.1%	(53.7%)
Gains on disposal of PPE	300	1 900	333	88.7%	316	83.2%	456	39.4%	919	27.9%	1 024	101.6%	491	115.7%	(14.9%)
Operating Expenditure	**652 911**	**666 672**	**132 213**	**20.4%**	**60 700**	**10.2%**	**129 277**	**19.4%**	**99 956**	**15.0%**	**420 205**	**64.4%**	**80 968**	**85.7%**	**14.9%**
Employee related costs	154 739	151 421	35 436	22.9%	24 509	15.8%	37 604	24.8%	39 679	25.5%	136 278	90.0%	20 736	102.2%	8.2%
Remuneration of councillors	12 364	12 346	2 948	23.8%	1 934	15.6%	3 378	27.4%	3 078	24.9%	11 338	91.7%	3 630	99.4%	(15.2%)
Debt impairment	80 000	80 000	-	-	-	-	-	-	-	-	-	-	-	3.8%	-
Depreciation and asset impairment	60 344	60 600	-	-	-	-	-	-	-	-	-	-	-	33.9%	-
Finance charges	15 697	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	150 004	212 240	60 591	31.4%	27 023	14.0%	31 151	24.1%	23 333	11.0%	162 101	76.4%	19 417	46.2%	20.2%
Other Materials	24 103	23 432	6 628	19.4%	2 782	8.2%	7 439	22.2%	6 462	19.3%	23 312	99.8%	5 450	88.8%	18.5%
Contracted services	62 514	67 029	17 202	27.1%	4 412	6.9%	16 024	29.2%	15 040	22.2%	56 768	84.8%	9 654	91.2%	55.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	44 216	53 271	10 407	23.5%	4 107	13.8%	10 100	19.0%	12 862	24.1%	39 477	74.1%	13 015	114.2%	(1.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(106 739)**	**(84 099)**	**40 750**		**(8 905)**		**4 773**		**3 411**		**48 030**		**4 921**		
Transfers recognised - capital	61 066	61 066	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(47 673)**	**(23 033)**	**40 750**		**(8 905)**		**4 773**		**3 411**		**48 030**		**4 921**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(47 673)**	**(23 033)**	**40 750**		**(8 905)**		**4 773**		**3 411**		**48 030**		**4 921**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(47 673)**	**(23 033)**	**40 750**		**(8 905)**		**4 773**		**3 411**		**48 030**		**4 921**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(47 673)**	**(23 033)**	**40 750**		**(8 905)**		**4 773**		**3 411**		**48 030**		**4 921**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**89 000**	**61 066**	**289**	**.3%**	**3 254**	**3.6%**	**9 056**	**14.8%**	**17 558**	**28.8%**	**30 157**	**49.4%**	**21 579**	**28.3%**	**(18.6%)**
National Government	61 066	61 066	289	.5%	3 254	5.3%	9 056	14.8%	17 558	28.8%	30 157	49.4%	21 579	37.4%	(18.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**61 066**	**61 066**	**289**	**.5%**	**3 254**	**5.3%**	**9 056**	**14.8%**	**17 558**	**28.8%**	**30 157**	**49.4%**	**21 579**	**37.4%**	**(18.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	28 834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**89 000**	**61 066**	**289**	**.3%**	**3 254**	**3.6%**	**9 056**	**14.8%**	**17 558**	**28.8%**	**30 157**	**49.4%**	**21 579**	**28.3%**	**(18.6%)**
Governance and Administration	**39 834**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	28 834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget& Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**1 050**	**-**	**3 147**	**-**	**5 983**	**-**	**771**	**-**	**484.7%**
Community& Social Services	-	-	-	-	-	-	-	-	-	-	-	-	221	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	1 030	-	2 147	-	3 183	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**1 250**	**-**	**507**	**-**	**1 764**	**-**	**-**	**2.5%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	1 250	-	507	-	1 764	-	-	2.5%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**61 066**	**61 066**	**289**	**.5%**	**3 254**	**5.3%**	**6 763**	**11.1%**	**14 904**	**24.4%**	**25 210**	**41.3%**	**21 387**	**31.4%**	**(30.1%)**
Electricity	12 628	13 628	289	2.3%	1 917	15.2%	5 868	43.1%	4 537	33.3%	12 643	100.0%	5 438	39.9%	(16.6%)
Water	48 438	48 438	-	-	1 337	2.8%	893	1.8%	9 476	13.4%	9 676	17.9%	14 787	31.3%	(58.1%)
Waste Water Management	-	-	-	-	-	-	-	-	3 891	-	3 891	-	1 162	-	248.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**511 624**	**579 219**	**159 056**	**31.1%**	**166 794**	**32.6%**	**119 892**	**20.7%**	**88 035**	**15.2%**	**533 777**	**92.2%**	**73 427**	**84.4%**	**19.9%**
Property rates, penalties and collection charges	54 393	71 973	16 115	29.6%	19 971	36.7%	14 709	20.6%	17 410	24.2%	68 204	94.9%	13 231	18.7%	31.6%
Service charges	207 654	260 316	44 186	21.3%	79 568	38.3%	60 392	23.2%	63 609	24.4%	247 816	97.1%	49 098		29.5%
Other revenue	34 465	36 023	3 302	10.8%	4 648	14.2%	3 154	13.0%	5 442	20.6%	16 545	63.6%	4 961		37.4%
Government - operating	121 233	152 247	93 094	49.4%	35 276	23.1%	31 124	20.4%	416	2%	159 910	83.3%	344	67.4%	14.2%
Government - capital	93 879	58 660			23 331	39.8%	9 513	16.2%			32 844	56.0%			
Interest	1 000	1 000	10 360	232.1%	(4 338)	(434.8%)	1 419	142%	2 264	113.0%	14 927	746.0%	2 481	432.4%	(24.2%)
Dividends					1 494						1 494				
Payments	**(507 680)**	**(559 854)**	**(133 313)**	**26.3%**	**(106 852)**	**19.0%**	**(129 279)**	**23.1%**	**(99 958)**	**17.9%**	**(463 298)**	**82.8%**	**(59 863)**	**104.4%**	**69.9%**
Suppliers and employees	(466 483)	(509 718)	(122 362)	26.2%	(97 648)	19.0%	(129 027)	23.1%	(99 616)	17.8%	(427 653)	81.6%	(58 823)	105.1%	69.6%

Finance charges	(10 097)	(133)	(1 171)	11.1%	(3 604)	33.6%	(258)	1993.8%	(123)	101.5%	(5 215)	3477.9%	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 564**	**19 364**	**25 844**	**566.3%**	**63 342**	**1 443.8%**	**(3 387)**	**-88.3%**	**(11 928)**	**-61.6%**	**70 478**	**-364.8%**	**14 564**	**-87.9%**	**(101 806)**	**-1	
Cash Flow from Investing Activities																
Receipts	**500**	**1 320**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	1 320	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(91 000)**	**(45 600)**	**(2 296)**	**2.7%**	**(13 696)**	**22.6%**	**(9 253)**	**20.1%**	**(23 265)**	**63.9%**	**(54 385)**	**119.7%**	**(4 948)**	**35.8%**	**491.1%**	**491.1%	
Capital assets	(91 500)	(45 600)	(2 296)	2.7%	(13 696)	22.6%	(9 253)	20.1%	(23 265)	63.9%	(54 385)	119.7%	(4 948)	35.8%	491.1%	491.1%	
Net Cash from/(used) Investing Activities	**(90 500)**	**(44 480)**	**(2 296)**	**3.8%**	**(13 696)**	**22.6%**	**(9 253)**	**20.7%**	**(23 265)**	**63.7%**	**(54 385)**	**122.3%**	**(4 948)**	**35.8%**	**491.1%**	**491.1%	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 789)**	**-**	**(742)**	**41.4%**	**(1 339)**	**68.3%**	**(727)**	**-**	**(565)**	**-**	**(2 606)**	**-**	**(585)**	**47.9%**	**(7 8%)**	**(7 8%)	
Repayment of borrowing	(1 789)	-	(742)	41.4%	(1 339)	68.3%	(727)	-	(565)	-	(2 606)	-	(585)	47.9%	(7 8%)	(7 8%)	
Net Cash from/(used) Financing Activities	**(1 789)**	**-**	**(742)**	**41.4%**	**(1 339)**	**68.2%**	**(727)**	**-**	**(565)**	**-**	**(2 606)**	**-**	**(585)**	**(38.7%)**	**(7 8%)**	**(7 8%)	
Net Increase/(Decrease) in cash held	**(87 791)**	**(25 107)**	**22 816**	**(39.5%)**	**51 025**	**(88.3%)**	**(10 964)**	**75.6%**	**(41 304)**	**164.9%**	**13 493**	**(53.8%)**	**9 339**	**572.1%**	**(543.1%)**	**(543.1%	
Cash/cash equivalents at the year begin:	151 023	29 668	985	0.6%	23 798	(2317%)	74 824	249.6%	33 860	180.5%	982	3.0%	(79 823)	1 083.9%	(179.1%	(179.1%	
Cash/cash equivalents at the year end:	**63 673**	**4 668**	**23 798**	**(343%**	**74 824**	**(1956.6%**	**33 860**	**1 149.8%**	**14 476**	**298.0%**	**14 476**	**298.0%**	**(61 315)**	**556.8%**	**(1234%**	**(1234%	

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	4 965	10.4%	1 675	2.0%	1 994	2.0%	50 910	94.2%	60 521	16.8%	-	-	-	-
Receivables from Exchange Transactions	13 713	28.8%	1 266	2.0%	1 266	1.9%	49 432	73.2%	65 677	16.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	8 324	15.0%	1 998	2.4%	1 712	2.1%	43 610	78.5%	55 643	14.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	2 786	6.9%	758	1.9%	704	1.7%	36 157	89.5%	40 405	10.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	2 664	6.3%	682	1.6%	642	1.5%	37 998	90.5%	41 976	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	1	1000.0%	1	0.0%	-	-	-	-
Interest on Arrear Debtor Accounts	4 123	4.2%	2 002	2.1%	1 982	2.1%	87 681	91.5%	95 788	24.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 984	10.4%	146	4%	661	4.6%	24 404	89.2%	29 647	7.2%	-	-	-	-
Total By Income Source	**41 598**	**10.5%**	**8 443**	**2.1%**	**9 078**	**2.3%**	**330 193**	**83.5%**	**394 220**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 084	15.4%	654	3.4%	810	4.2%	14 382	74.0%	19 438	4.9%	-	-	-	-
Commercial	10 284	10.4%	2 058	2.0%	1 647	2.2%	62 352	76.3%	81 548	20.7%	-	-	-	-
Households	23 830	9.4%	4 830	1.9%	5 621	2.2%	192 000	85.5%	245 481	62.3%	-	-	-	-
Other	1 604	3.6%	430	2.6%	380	2.2%	14 348	89.6%	16 167	4.3%	-	-	-	-
Total By Customer Group	**41 598**	**10.5%**	**8 443**	**2.1%**	**9 078**	**2.3%**	**330 193**	**83.5%**	**394 220**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	33 639	30.5%	-	-	-	-	76 421	69.5%	110 210	32.1%
Bulk Water	-	-	-	-	-	-	206 772	100.0%	206 772	60.1%
PAYE deductions	1 372	100.0%	-	-	-	-	-	-	1 372	0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 190	100.0%	-	-	-	-	-	-	2 190	0%
Loan redemients	-	-	-	-	-	-	-	-	-	-
Trade Creditors	268	94.5%	16	5.5%	-	-	-	-	284	1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	3 805	16.7%	4 543	19.9%	4 090	17.9%	10 424	45.6%	22 870	6.7%
Total	**41 496**	**12.1%**	**4 558**	**1.3%**	**4 090**	**1.2%**	**293 618**	**85.4%**	**343 936**	**100.0%**

Contact Details

Municipal Manager	Mr Z.T. Shongwe	(017) 801 3753
Financial Manager	Ms Vacant	(017) 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**382 116**	**387 159**	**116 917**	**32.2%**	**102 626**	**26.2%**	**89 540**	**22.3%**	**57 996**	**14.6%**	**365 079**	**91.9%**	**86 586**	**98.5%**	**(34.5%)**
Property rates	38 806	38 806	10 675	27.4%	10 148	26.1%	10 268	26.4%	10 602	25.8%	41 143	105.7%	10 378	99.9%	(3.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	99 279	99 279	24 917	25.1%	22 305	23.0%	21 689	21.9%	23 699	23.9%	92 609	93.3%	23 180	99.8%	2.2%
Service charges - water revenue	14 334	14 334	5 133	35.7%	3 940	27.5%	3 604	25.1%	4 068	28.4%	16 746	116.8%	3 013	123.8%	35.0%
Service charges - sanitation revenue	7 368	7 368	1 817	24.6%	1 885	25.6%	1 960	26.6%	2 160	29.4%	7 768	105.1%	1 784	71.8%	19.1%
Service charges - refuse revenue	8 305	8 305	2 199	26.7%	2 162	26.4%	2 214	27.0%	2 487	30.4%	8 963	109.0%	1 966	98.4%	26.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	766	766	127	16.6%	163	22.9%	139	18.1%	284	37.0%	712	90.0%	377	81.4%	(24.7%)
Interest earned - external investments	1 449	930	178	12.3%	68	4.7%	149	29.7%	327	101.5%	903	180.0%	186	90.5%	172.1%
Interest earned - outstanding debtors	7 783	7 783	956	12.3%	2 960	38.1%	3 172	40.8%	3 277	46.6%	10 619	137.2%	2 533	131.1%	40.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	71	-	(100.0%)
Fines	1 142	1 142	115	10.1%	74	6.4%	69	7.8%	93	8.1%	371	32.5%	138	36.4%	(33.6%)
Licences and permits	49	49	21	41.8%	3	6.2%	2	13.2%	-	-	26	73.2%	31	172.1%	(100.0%)
Agency services	6 766	6 766	1 859	27.4%	1 892	27.2%	1 940	19.7%	2 614	38.6%	7 962	117.6%	4 227	166.3%	(38.2%)
Transfers recognised - operational	161 626	196 407	63 356	39.1%	52 166	32.2%	39 132	19.9%	20	0.0%	154 673	78.7%	34 696	100.0%	(99.9%)
Other own revenue	14 043	14 043	5 364	38.2%	3 899	27.7%	4 053	28.9%	8 246	58.7%	21 561	154.9%	3 024	68.2%	39.5%
Gains on disposal of PPE	-	1 500	-	-	370	-	494	32.9%	288	19.8%	1 152	77.3%	177	346.4%	68.3%
Operating Expenditure	**423 174**	**443 655**	**83 451**	**19.7%**	**81 888**	**19.4%**	**114 839**	**25.9%**	**131 458**	**29.6%**	**411 633**	**92.8%**	**173 660**	**98.4%**	**(24.3%)**
Employee related costs	113 733	117 516	30 288	26.6%	31 505	27.7%	31 809	27.1%	35 314	30.1%	128 948	109.2%	33 497	120.1%	5.4%
Remuneration of councillors	11 166	13 666	3 216	28.8%	3 331	29.8%	3 779	27.9%	3 470	25.7%	13 881	101.6%	3 137	121.5%	(0.8%)
Debt impairment	28 699	28 699	-	-	-	-	-	-	-	-	-	-	27 802	170.3%	(100.0%)
Depreciation and asset impairment	73 598	73 598	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	446	249	-	-	-	-	1 494	599.9%	735	295.2%	2 230	895.1%	173	83.6%	326.2%
Bulk purchases	93 915	83 915	23 792	27.4%	12 179	13.0%	46 794	55.8%	43 826	46.7%	126 594	139.6%	36 077	127.3%	(22.1%)
Other Materials	12 889	16 227	3 946	30.6%	3 632	28.2%	4 907	30.2%	4 164	25.3%	16 683	102.2%	3 013	86.8%	(22.8%)
Contracted services	26 161	29 462	4 954	17.9%	6 787	24.6%	6 662	19.2%	13 717	46.6%	34 120	115.8%	10 994	124.2%	24.8%
Transfers and grants	12 835	12 835	2 870	22.4%	2 931	22.8%	2 412	18.8%	2 222	17.3%	10 107	78.7%	1 277	-	74.0%
Other expenditure	48 381	58 193	12 416	25.7%	19 345	40.1%	16 984	27.4%	29 983	48.2%	78 729	135.2%	34 048	101.2%	(10.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(41 058)**	**(46 505)**	**33 466**		**20 137**		**(26 299)**		**(73 462)**		**(46 554)**		**(87 073)**		
Transfers recognised - capital	61 685	240 633	-	-	66 000	99.6%	60 436	25.1%	-	-	126 436	52.5%	-	34.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 628**	**194 128**	**33 466**		**86 137**		**34 134**		**(73 462)**		**79 876**		**(87 073)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**20 628**	**194 128**	**33 466**		**86 137**		**34 134**		**(73 462)**		**79 876**		**(87 073)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 628**	**194 128**	**33 466**		**86 137**		**34 134**		**(73 462)**		**79 876**		**(87 073)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year					**86 137**		**34 134**		**(73 462)**		**79 876**		**(87 073)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**92 932**	**240 603**	**27 798**	**29.9%**	**85 069**	**91.5%**	**32 759**	**13.6%**	**63 676**	**27.3%**	**211 302**	**87.8%**	**39 070**	**83.2%**	**68.1%**
National Government	81 885	97 612	27 479	33.6%	28 938	35.3%	24 845	25.5%	14 388	14.8%	95 367	98.2%	38 893	95.8%	(63.0%)
Provincial Government	-	100 000	-	-	56 110	-	3 903	3.9%	45 587	46.0%	100 000	100.0%	-	-	(100.0%)
District Municipality	-	4 000	-	-	4 000	-	-	-	-	-	4 000	100.0%	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**81 885**	**201 612**	**27 479**	**33.6%**	**82 758**	**101.1%**	**28 748**	**14.3%**	**60 372**	**30.0%**	**199 367**	**98.9%**	**38 893**	**95.8%**	**55.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 048	39 034	320	2.9%	2 301	20.8%	4 011	10.1%	3 303	13.4%	11 935	30.2%	201	19.7%	2 538.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**92 932**	**240 603**	**27 798**	**29.9%**	**85 069**	**91.5%**	**32 759**	**13.6%**	**63 676**	**27.3%**	**211 302**	**87.8%**	**39 070**	**83.2%**	**68.1%**
Governance and Administration	**1 929**	**5 660**	**109**	**5.6%**	**178**	**9.2%**	**165**	**4.3%**	**547**	**9.7%**	**998**	**18.0%**	**164**	**91.4%**	**51.9%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 492	1 930	320	21.4%	135	9.1%	19	1.2%	70	4.7%	648	34.4%	172	16.8%	(57.0%)
Corporate Services	500	1 271	-	-	4	1%	164	12.1%	172	13.6%	340	34.6%	28	103.6%	525.3%
Community and Public Safety	**1 676**	**766**	**-**	**-**	**1 674**	**651.1%**	**454**	**59.5%**	**-**	**-**	**4 794**	**399.4%**	**-**	**-**	**-**
Community & Social Services	925	-	-	-	1 634	1766%	121	-	-	-	1 755	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	650	766	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**22 000**	**30 853**	**1 964**	**8.9%**	**352**	**1.6%**	**3 490**	**11.3%**	**3 903**	**12.7%**	**9 715**	**31.5%**	**774**	**80.8%**	**404.6%**
Planning and Development	800	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 200	29 653	1 964	9.3%	352	1.7%	3 490	11.8%	3 903	13.2%	9 715	32.8%	774	79.8%	404.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**67 302**	**203 990**	**25 515**	**37.9%**	**82 944**	**123.2%**	**28 957**	**14.1%**	**61 520**	**29.9%**	**198 942**	**96.8%**	**38 085**	**86.3%**	**61.5%**
Electricity	12 178	29 038	1 632	13.4%	4 122	34.1%	5 668	19.4%	8 660	29.5%	20 468	69.9%	-	15.2%	(100.0%)
Water	52 924	166 687	22 740	43.9%	74 983	141.7%	18 153	10.9%	50 101	30.1%	165 983	99.6%	31 902	122.2%	57.0%
Waste Water Management	1 200	8 981	1 142	95.2%	3 387	282.2%	5 116	57.2%	2 818	29.2%	12 462	134.9%	4 183	52.9%	634.3%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8.7%**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**497 520**	**541 859**	**138 943**	**34.1%**	**207 131**	**50.8%**	**149 486**	**27.4%**	**57 697**	**10.6%**	**552 258**	**101.9%**	**88 469**	**100.6%**	**(34.7%)**
Property rates, penalties and collection charges	29 037	28 034	10 675	36.8%	10 148	35.0%	10 269	36.6%	10 052	35.9%	41 143	146.8%	10 378		(3.1%)
Service charges	116 454	93 609	33 966	36.8%	30 266	27.6%	39 016	31.7%	33 994	34.7%	136 660	133.0%	29 994	104.8%	7.3%
Other revenue	21 817	22 817	7 466	32.4%	5 998	26.0%	5 812	25.5%	11 220	49.2%	30 224	132.5%	12 126	63.9%	4.6%
Government - operating	161 626	194 407	63 236	39.1%	62 164	32.0%	39 132	19.9%	20	0.0%	164 573	84.7%	34 456	155.2%	(99.9%)
Government - capital	83 586	91 552	21 500	25.7%	97 555	106.5%	55 257	60.4%	-	-	174 312	190.4%	-	0.0%	
Interest	1 445	532	1 100	76.1%	3 007	564.7%	9 022	1694.5%	4 060	817.3%	17 189	3 230.8%	2 726	666.1%	49.0%
Dividends													21		(100.0%)
Payments	**(321 416)**	**(321 628**	**(82 451)**	**25.6%**	**(81 686)**	**25.2%**	**(114 836)**	**34.6%**	**(131 458)**	**39.6%**	**(411 433)**	**124.1%**	**(146 513)**	**115.4%**	**(10.3%)**
Suppliers and employees	(306 135)	(319 543)	(80 581)	26.3%	(79 288)	23.7%	(110 927)	34.8%	(129 531)	40.3%	(399 047)	125.4%	(140 688)	118.5%	(11.4%)

Finance charges	(446)	(249)					(1 494)	599.9%	(735)	295.2%	(2 030)	880.1%	(173)	69.4%	329.2%
Transfers and grants	(12 600)	(13 628)	(2 423)	22.4%	(2 620)	20.2%	(3 410)	18.8%	(3 222)	17.3%	(16 437)	78.7%	(1 277)	58.1%	74.5%
Net Cash from/(used) Operating Activities	**86 184**	**210 233**	**55 493**	**64.4%**	**120 243**	**145.5%**	**33 650**	**15.8%**	**(13 765)**	**(25.1%)**	**140 624**	**66.9%**	**(56 159)**	**67.8%**	**26.9%**
Cash Flow from Investing Activities															
Receipts	-	**17 745**	-	-	**379**	-	**484**	**2.7%**	**288**	**1.7%**	**1 150**	**6.5%**	**177**	**366.4%**	**68.3%**
Proceeds on disposal of PPE	-	1 650	-	-	379	-	484	22.3%	288	16.8%	1 150	77.2%	177	366.4%	68.3%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease/increase in non-current investments	-	16 240	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 932)**	**(240 643)**	**(27 798)**	**29.9%**	**(65 668)**	**91.5%**	**(32 758)**	**13.8%**	**(65 676)**	**27.3%**	**(211 332)**	**87.8%**	**(48 164)**	**166.5%**	**34.4%**
Capital assets	(52 932)	(240 643)	(27 798)	29.9%	(65 668)	91.5%	(32 758)	13.8%	(65 676)	27.3%	(211 332)	87.8%	(48 164)	166.5%	34.4%
Net Cash from/(used) Investing Activities	**(52 932)**	**(222 898)**	**(27 798)**	**29.9%**	**(64 690)**	**91.1%**	**(32 275)**	**14.5%**	**(65 388)**	**29.3%**	**(210 182)**	**94.3%**	**(47 987)**	**166.3%**	**34.2%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 161)**	**(835)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 161)	(835)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 161)**	**(835)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(7 908)**	**(13 428)**	**27 694**	**(349.6%)**	**40 552**	**(507.8%)**	**1 375**	**(10.2%)**	**(139 139)**	**1 036.2%**	**(69 518)**	**517.7%**	**(106 692)**	**137.2%**	**31.1%**
Cash/cash equivalents at the year begin:	32 561	19 634	1 891	9.7%	39 186	89.1%	78 138	418.6%	71 513	424.9%	1 891	11.2%	39 186	8.1%	87.3%
Cash/cash equivalents at the year end:	25 282	3 468	29 585	117.4%	79 138	216.3%	79 513	2 668.3%	(67 626)	(1 984.3%)	(67 626)	(1 984.3%)	(67 665)	473.3%	(4%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 163	4.5%	794	2.9%	422	2.4%	21 854	93.0%	24 381	13.8%	-	-	-	-
Trade and Other Receivables from Exchange Transac	2 668	14.3%	1 087	4.3%	668	4.1%	12 652	75.1%	16 941	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 429	5.4%	1 832	4.3%	1 478	3.4%	38 058	86.9%	43 864	23.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	696	3.1%	477	2.8%	417	2.5%	17 058	92.1%	18 518	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	719	2.2%	602	2.0%	616	1.9%	30 173	93.8%	32 162	16.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	177	16.4%	27	2.4%	73	6.8%	702	73.3%	1 079	6%	-	-	-	-
Interest on Arrear Debtor Accounts	1 289	6.0%	1 166	5.4%	117	0%	17 910	87.5%	20 108	10.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 017	5.4%	1 656	4.4%	1 656	4.2%	31 924	84.8%	36 902	19.9%	-	-	-	-
Total By Income Source	**10 538**	**5.5%**	**7 643**	**3.9%**	**5 924**	**3.1%**	**169 311**	**87.5%**	**193 516**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	514	16.1%	222	7.7%	303	10.6%	1 827	63.6%	2 872	1.5%	-	-	-	-
Commercial	2 228	20.2%	1 589	9.9%	722	4.5%	10 275	65.2%	15 805	8.2%	-	-	-	-
Households	7 035	4.6%	4 987	3.4%	4 659	3.2%	129 213	88.8%	145 512	75.2%	-	-	-	-
Other	1 463	4.8%	1 134	3.3%	890	2.6%	27 996	89.1%	31 327	16.2%	-	-	-	-
Total By Customer Group	**10 538**	**5.5%**	**7 643**	**3.9%**	**5 924**	**3.1%**	**169 311**	**87.5%**	**193 516**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	12 858	36.0%	9 737	28.0%	11 418	33.0%	-	-	34 013	35.0%
Bulk Water	11 763	100.0%	-	-	-	-	-	-	11 763	12.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49 980	100.0%	-	-	-	-	-	-	49 980	51.6%
Auditor-General	71	100.0%	-	-	-	-	-	-	71	0%
Other	1 913	100.0%	-	-	-	-	-	-	1 913	2.0%
Total	**76 321**	**78.3%**	**9 737**	**10.0%**	**11 418**	**11.7%**	**-**	**-**	**97 475**	**100.0%**

Contact Details

Municipal Manager	Mr MJG Matsuta	017 826 8101
Financial Manager	Mr ST Thobela	017 826 8107

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**279 494**	**280 832**	**75 778**	**27.1%**	**72 481**	**25.9%**	**79 073**	**28.5%**	**42 645**	**15.2%**	**270 977**	**96.5%**	**55 165**	**111.2%**	**(22.7%)**
Property rates	35 376	36 376	14 638	41.4%	6 524	18.4%	7 006	18.3%	6 703	17.9%	34 871	95.9%	7 336	99.7%	(7.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	63 255	58 255	9 775	15.4%	13 474	21.3%	11 022	19.0%	12 427	21.4%	46 702	80.2%	12 588	107.3%	(1.1%)
Service charges - water revenue	39 600	29 600	4 436	11.2%	6 606	16.8%	7 427	33.7%	6 516	22.0%	25 004	86.2%	6 749	218.7%	(3.4%)
Service charges - sanitation revenue	13 527	12 527	3 178	25.3%	3 186	25.4%	3 160	25.4%	3 189	25.5%	12 733	101.6%	3 011	93.5%	5.9%
Service charges - refuse revenue	8 512	8 512	1 662	21.9%	1 866	21.9%	1 664	21.9%	1 664	21.9%	7 401	87.0%	1 774	80.2%	6.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	26	26	3	13.0%	6	22.9%	3	12.7%	3	9.9%	15	58.5%	4	12.1%	(33.4%)
Interest earned - external investments	2 103	2 630	180	8.7%	1 177	55.1%	2 011	114.2%	1 632	68.5%	6 004	230.0%	16 439	805.5%	(88.8%)
Interest earned - outstanding debtors	12 304	21 204	5 594	45.1%	5 587	45.8%	6 388	30.2%	6 641	31.3%	24 150	113.8%	3 454	100.8%	92.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	597	570	(466)	(78.2%)	19	10.0%	9	1.5%	6	1.1%	(132)	(2.7%)	31	68.8%	(68.8%)
Licences and permits	-	-	-	-	2 835	-	3 002	-	2 765	-	8 210	-	246	-	1 022.4%
Agency services	7 023	9 023	5 434	74.8%	2 186	29.0%	1 542	16.2%	-	-	9 062	98.2%	56	4.4%	(100.0%)
Transfers recognised - operational	97 603	97 603	30 122	30.8%	28 181	28.9%	34 266	35.1%	-	-	92 569	94.8%	3 498	92.4%	(100.0%)
Other own revenue	1 063	2 033	910	47.3%	845	79.0%	606	23.0%	638	24.2%	2 999	102.2%	66	387.3%	874.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	38	-	(100.0%)
Operating Expenditure	**289 266**	**289 162**	**45 189**	**15.6%**	**83 643**	**28.9%**	**47 053**	**16.6%**	**54 939**	**19.0%**	**231 724**	**80.1%**	**50 132**	**65.9%**	**9.6%**
Employee related costs	79 269	80 696	17 919	22.6%	17 586	22.2%	18 389	23.0%	16 899	21.1%	70 792	89.4%	12 780	77.7%	32.2%
Remuneration of councillors	7 396	7 396	1 791	22.2%	1 557	20.6%	1 676	24.7%	2 062	27.2%	7 084	95.8%	2 094	89.7%	(1.5%)
Debt impairment	51 503	51 503	1 187	2.3%	16 538	30.6%	3	-	-	-	17 728	33.2%	8 667	99.7%	(100.0%)
Depreciation and asset impairment	30 945	30 945	-	-	17 760	59.2%	-	-	-	-	17 760	59.2%	-	-	-
Finance charges	734	-	(1)	(1%)	-	-	-	-	-	-	(1)	-	-	-	-
Bulk purchases	54 151	51 251	10 980	20.1%	9 462	17.3%	11 499	22.8%	16 193	31.6%	48 331	94.3%	8 987	87.4%	80.2%
Other Materials	16 332	16 632	2 273	13.9%	3 892	23.8%	3 064	18.4%	4 534	24.3%	13 722	73.6%	-	27.5%	(100.0%)
Contracted services	13 539	14 288	2 157	17.9%	2 661	22.1%	2 050	13.8%	5 190	36.1%	12 063	85.2%	1 473	60.8%	252.4%
Transfers and grants	5 404	6 404	1 296	26.0%	2 972	49.0%	2 610	45.5%	2 620	40.8%	9 497	147.1%	2 745	60.3%	(4.4%)
Other expenditure	30 114	26 788	7 822	25.4%	11 740	39.0%	8 026	29.0%	7 441	27.8%	34 864	130.1%	13 027	99.3%	(42.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	99	-	(100.0%)
Surplus/(Deficit)	**(9 770)**	**(8 330)**	**30 588**		**(11 162)**		**32 021**		**(12 294)**		**39 153**		**5 028**		
Transfers recognised - capital	37 511	-	-	-	-	-	-	-	-	-	-	-	-	14.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**32 741**	**(8 330)**	**30 588**		**(11 162)**		**32 021**		**(12 294)**		**39 153**		**5 028**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**32 741**	**(8 330)**	**30 588**		**(11 162)**		**32 021**		**(12 294)**		**39 153**		**5 028**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**32 741**	**(8 330)**	**30 588**		**(11 162)**		**32 021**		**(12 294)**		**39 153**		**5 028**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**32 741**	**(8 330)**	**30 588**		**(11 162)**		**32 021**		**(12 294)**		**39 153**		**5 028**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**44 640**	**44 640**	**5 285**	**11.9%**	**1 508**	**3.4%**	**14 854**	**33.3%**	**20 702**	**46.4%**	**42 357**	**94.9%**	**6 825**	**77.3%**	**203.3%**
National Government	38 640	38 640	5 285	13.9%	1 508	4.0%	14 392	37.8%	14 558	38.3%	35 751	94.0%	6 825	78.7%	113.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 640**	**38 640**	**5 285**	**13.9%**	**1 508**	**4.0%**	**14 392**	**37.8%**	**14 558**	**38.3%**	**35 751**	**94.0%**	**6 825**	**78.7%**	**113.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 000	6 000	-	-	-	-	462	7.7%	6 144	93.1%	6 606	100.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**44 640**	**44 640**	**5 285**	**11.9%**	**1 508**	**3.4%**	**14 854**	**33.3%**	**20 702**	**46.4%**	**42 357**	**94.9%**	**6 825**	**77.3%**	**203.3%**
Governance and Administration	-	-	-	-	-	-	-	-	871	-	871	-	765	16.9%	14.4%
Executive & Council	-	-	-	-	-	-	-	-	28	-	28	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	394	-	394	-	395	91.3%	8.6%
Corporate Services	-	-	-	-	-	-	-	-	249	-	249	-	-	-	(100.0%)
Community and Public Safety	130	130	-	-	-	-	467	144.4%	4 161	477.7%	4 628	167.4%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	1 315	-	1 315	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	330	330	-	-	-	-	462	144.6%	36	11.8%	500	156.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	329	329	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	329	329	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**43 791**	**43 791**	**5 285**	**12.1%**	**1 508**	**3.4%**	**14 392**	**32.9%**	**19 676**	**42.6%**	**39 860**	**91.0%**	**6 460**	**82.0%**	**189.1%**
Electricity	13 148	13 148	-	-	1 438	11.0%	8 441	49.0%	4 521	34.4%	14 400	84.6%	186	73.0%	2 412.0%
Water	16 000	16 000	194	1.3%	-	-	1 032	6.3%	9 948	62.2%	9 194	49.7%	1 597	62.5%	433.3%
Waste Water Management	12 863	12 863	5 151	38.7%	32	-3%	4 918	33.8%	2 872	20.8%	14 724	114.5%	4 674	91.8%	(48.2%)
Waste Management	1 280	1 280	-	-	-	-	-	-	4 515	352.7%	4 515	352.7%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**249 114**	**249 364**	**64 086**	**26.7%**	**77 202**	**32.2%**	**73 429**	**30.5%**	**20 617**	**8.6%**	**235 326**	**97.9%**	**31 352**	**98.4%**	**(34.2%)**
Property rates, penalties and collection charges	19 457	19 457	4 049	20.8%	4 301	22.1%	4 497	23.1%	3 694	19.0%	16 541	85.0%	4 668	20.4%	(5.2%)
Service charges	67 817	68 067	16 918	16.8%	17 128	25.2%	12 663	18.6%	11 385	16.7%	58 483	76.6%	12978		(12.2%)
Other revenue	3 827	8 622	4 497	56.3%	5 486	64.7%	5 732	66.5%	3 442	39.9%	29 310	227.2%	625		836.5%
Government - operating	97 633	97 633	35 132	35.8%	31 165	31.9%	35 055	35.9%			96 370	98.7%		91.9%	
Government - capital	30 000	30 000	3 000	10.0%	18 000	60.0%	10 000	33.3%			31 000	103.3%		100.8%	
Interest	8 847	8 847	4 342	49.4%	1 778	20.1%	3 198	22.5%	2 096	23.7%	11 342	128.6%	13 673	769.9%	(84.8%)
Dividends															
Payments	**(207 298)**	**(207 198)**	**(44 092)**	**21.3%**	**(48 639)**	**24.8%**	**(47 858)**	**23.1%**	**(54 928)**	**26.5%**	**(195 711)**	**94.4%**	**(41 176)**	**88.9%**	**33.4%**
Suppliers and employees	(200 198)	(200 098)	(42 713)	21.3%	(46 888)	23.4%	(46 339)	23.7%	(52 358)	26.2%	(187 318)	93.6%	(38 668)	89.3%	36.0%

Finance charges	(594)	(734)	1	(1%)	-	-	-	-	-	-	-	(1%)	-	-	-
Transfers and grants	(6 434)	(6 434)	(1 286)	20.0%	(1 672)	26.0%	(3 615)	43.5%	(3 620)	43.6%	(6 607)	147.1%	(2 771)	66.3%	(3.4%)
Net Cash from/(used) Operating Activities	**32 816**	**33 153**	**20 094**	**61.2%**	**27 371**	**83.4%**	**23 470**	**70.8%**	**(34 315)**	**(103.4%)**	**38 614**	**116.4%**	**(9 824)**	**175.6%**	**249.3%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(37 591)	(50 928)	(718)	1.9%	(1 556)	4.6%	(14 654)	29.2%	(19 318)	37.9%	(36 389)	71.3%	(6 468)	77.4%	168.9%
Capital assets	(37 591)	(50 928)	(718)	1.9%	(1 556)	4.6%	(14 654)	29.2%	(19 318)	37.9%	(36 389)	71.3%	(6 468)	77.4%	168.9%
Net Cash from/(used) Investing Activities	**(37 591)**	**(50 928)**	**(718)**	**1.9%**	**(1 556)**	**4.6%**	**(14 654)**	**29.2%**	**(19 318)**	**37.9%**	**(36 389)**	**71.3%**	**(6 468)**	**82.4%**	**168.9%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(4 828)**	**(17 760)**	**19 385**	**(412.5%)**	**25 865**	**(550.9%)**	**10 816**	**(59.8%)**	**(53 627)**	**301.9%**	**2 225**	**(12.5%)**	**(16 285)**	**(294.3%)**	**229.3%**
Cash/cash equivalents at the year begin:	44 228	55 533	55 450	100.1%	74 750	169.6%	100 631	181.2%	111 247	200.4%	55 450	99.9%	74 034	102.3%	40.4%
Cash/cash equivalents at the year end:	39 384	37 764	74 760	198.8%	100 631	254.2%	111 247	294.6%	57 620	152.6%	57 620	152.6%	63 958	203.3%	(8.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	1 676	2.3%	1 380	1.9%	68 624	95.7%	71 679	23.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	1 632	9.8%	1 140	7.0%	12 964	83.9%	15 442	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	-	-	1 777	3.8%	1 334	2.8%	42 956	93.2%	46 067	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	958	2.7%	801	2.3%	33 514	95.0%	35 273	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	566	3.0%	464	2.5%	17 760	94.5%	18 791	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	2 009	2.7%	2 407	3.2%	70 696	94.1%	75 112	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	852	2.2%	744	1.9%	36 926	95.9%	49 717	13.4%	-	-	-	-
Total By Income Source	**-**	**-**	**9 469**	**3.1%**	**8 288**	**2.7%**	**285 345**	**94.2%**	**303 081**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	525	3.2%	283	1.7%	15 827	95.1%	16 635	5.5%	-	-	-	-
Commercial	-	-	822	3.8%	633	4.0%	14 485	92.1%	15 740	5.2%	-	-	-	-
Households	-	-	7 422	3.4%	6 632	3.1%	206 449	94.3%	220 128	72.6%	-	-	-	-
Other	-	-	700	4.3%	338	2.1%	15 150	93.5%	16 202	5.3%	-	-	-	-
Total By Customer Group	**-**	**-**	**9 469**	**3.1%**	**8 288**	**2.7%**	**285 345**	**94.2%**	**303 081**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	6 916	100.0%	-	-	-	-	-	-	6 916	53.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 979	41.2%	2 793	58.2%	-	-	27	.6%	4 799	44.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**7 995**	**73.9%**	**2 793**	**25.8%**	**-**	**-**	**27**	**.2%**	**10 815**	**100.0%**

Contact Details

Municipal Manager	Mr PB Mabogoe	017 734 8101
Financial Manager	Mr JT Sibanyoni	017 734 8140

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**596 488**	**596 488**	**115 680**	**19.4%**	**120 811**	**20.3%**	**63 608**	**10.7%**	**68 967**	**11.6%**	**369 075**	**61.9%**	**133 071**	**62.0%**	**(48.2%)**
Property rates	63 360	63 360	9 186	14.5%	9 125	14.4%	6 668	10.5%	8 903	14.1%	34 104	53.8%	13 111	79.2%	(31.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	323 263	323 263	37 374	11.6%	50 712	15.7%	29 120	10.2%	37 134	11.5%	171 340	53.0%	69 970	86.4%	(46.7%)
Service charges - water revenue	40 108	40 108	5 854	14.6%	5 522	13.8%	10 004	33.0%	10 346	25.8%	31 761	79.2%	10 136	84.8%	(0.8%)
Service charges - sanitation revenue	22 466	22 466	3 526	15.7%	3 466	15.4%	3 566	15.9%	3 246	14.4%	13 807	61.4%	6 486	77.3%	(49.9%)
Service charges - refuse revenue	14 642	14 642	2 375	16.2%	2 342	16.0%	2 274	15.5%	2 252	15.4%	9 244	63.2%	4 484	88.1%	(49.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	595	595	168	28.4%	949	167.5%	150	27.4%	273	48.2%	1 540	272.7%	192	151.2%	81.9%
Interest earned - external investments	194	194	10	5.1%	-	-	-	-	9	4.4%	19	9.6%	22	8.5%	(61.0%)
Interest earned - outstanding debtors	26 325	26 325	4 830	18.3%	7 573	28.8%	5 387	20.5%	3 117	11.8%	20 908	79.4%	6 236	93.4%	(50.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	595	595	135	22.7%	182	30.5%	84	14.0%	79	13.4%	481	80.8%	198	95.2%	(59.9%)
Licences and permits	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	10 488	10 488	14 688	140.0%	2 163	20.6%	1 667	19.1%	1 092	10.4%	19 842	189.2%	2 212	85.3%	(50.6%)
Transfers recognised - operational	88 079	88 079	37 126	42.1%	25 264	28.7%	-	-	-	-	62 389	70.8%	33 031	64.8%	(100.0%)
Other own revenue	6 328	6 328	436	6.9%	514	8.1%	178	2.8%	2 466	38.9%	3 594	56.7%	466	117.9%	429.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**777 528**	**777 529**	**120 446**	**15.5%**	**69 485**	**8.9%**	**63 652**	**8.2%**	**51 154**	**6.6%**	**304 737**	**39.2%**	**117 731**	**58.3%**	**(56.5%)**
Employee related costs	131 667	131 667	22 555	17.1%	6 462	4.9%	22 349	17.0%	14 998	11.4%	66 333	50.4%	21 949	99.4%	(53.1%)
Remuneration of councillors	7 640	7 640	2 034	26.6%	787	10.3%	2 087	27.3%	1 171	15.3%	6 078	79.6%	3 887	99.6%	(69.9%)
Debt impairment	102 547	102 547	-	-	-	-	-	-	-	-	-	-	76	-	-
Depreciation and asset impairment	110 000	110 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	297 262	297 262	80 792	28.9%	40 873	14.6%	21 333	10.0%	21 549	7.2%	162 533	61.4%	60 038	89.4%	(64.1%)
Other Materials	-	-	112	-	1 210	-	72	-	580	-	2 374	-	2 688	86.7%	(53.1%)
Contracted services	45 098	45 098	1 236	2.7%	6 451	14.3%	82	2%	286	6%	8 013	17.8%	8 687	68.2%	(95.9%)
Transfers and grants	3 642	3 642	-	-	-	-	-	-	-	-	-	-	-	14.5%	-
Other expenditure	74 622	74 622	8 736	11.7%	10 702	14.4%	7 730	10.2%	12 137	16.2%	39 321	52.7%	11 081	83.2%	9.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(181 040)**	**(181 040)**	**(4 767)**		**51 326**		**(44)**		**17 812**		**64 338**		**15 340**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(181 040)**	**(181 040)**	**(4 767)**		**51 326**		**(44)**		**17 812**		**64 338**		**15 340**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(181 040)**	**(181 040)**	**(4 767)**		**51 326**		**(44)**		**17 812**		**64 338**		**15 340**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(181 040)**	**(181 040)**	**(4 767)**		**51 326**		**(44)**		**17 812**		**64 338**		**15 340**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(181 040)**	**(181 040)**	**(4 767)**		**51 326**		**(44)**		**17 812**		**64 338**		**15 340**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**29 678**	**29 678**	**3 985**	**13.4%**	**8 788**	**29.5%**	**1 937**	**6.5%**	**4 421**	**14.9%**	**19 991**	**64.3%**	**23 547**	**62.2%**	**(81.2%)**
National Government	29 678	29 678	3 949	13.3%	8 730	29.4%	1 923	6.5%	4 421	14.9%	19 023	64.1%	18 555	83.8%	(76.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 678**	**29 678**	**3 949**	**13.3%**	**8 730**	**29.4%**	**1 923**	**6.5%**	**4 421**	**14.9%**	**19 023**	**64.1%**	**18 555**	**58.3%**	**(76.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	10	-	28	-	13	-	-	-	68	-	4 992	111.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**29 678**	**29 678**	**3 985**	**13.4%**	**8 788**	**29.5%**	**1 937**	**6.5%**	**4 421**	**14.9%**	**19 091**	**64.3%**	**23 547**	**62.2%**	**(81.2%)**
Governance and Administration	-	-	**11**	-	**16**	-	**14**	-	**11**	-	**140**	-	**5 824**	**77.3%**	**(87.4%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	66	-	(100.0%)
Budget& Treasury Office	-	-	10	-	39	-	12	-	72	-	143	-	2 133	71.0%	(97.4%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 171**	**1 171**	**87**	**7.5%**	**195**	**16.7%**	**-**	**-**	**-**	**-**	**281**	**24.0%**	**165**	**17.0%**	**(100.0%)**
Community& Social Services	623	623	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	548	548	87	17.6%	195	35.1%	-	-	-	-	281	45.7%	165	31.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**648**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**648**	**-**	**-**	**38.4%**	**-**
Planning and Development	-	-	261	-	-	-	-	-	-	-	261	-	-	-	-
Road Transport	-	-	388	-	-	-	-	-	-	-	388	-	-	38.4%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**28 505**	**28 503**	**3 213**	**11.3%**	**8 575**	**30.1%**	**1 923**	**6.7%**	**4 349**	**15.3%**	**18 060**	**63.4%**	**20 638**	**64.6%**	**(78.9%)**
Electricity	1 705	1 705	1 732	101.6%	5 518	256.6%	-	-	668	32.2%	8 861	344.2%	2 484	172.4%	(83.7%)
Water	10 000	10 000	-	-	-	-	1 659	15.8%	627	6.3%	2 315	23.0%	9 994	61.1%	(93.2%)
Waste Water Management	16 800	16 800	1 480	8.1%	3 058	21.0%	264	1.6%	3 054	18.0%	8 856	60.7%	7 534	63.6%	(57.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	89.2%	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**546 479**	**546 479**	**251 789**	**46.1%**	**227 621**	**41.7%**	**81 853**	**15.0%**	**434 695**	**79.5%**	**995 957**	**182.2%**	**213 627**	**135.9%**	**103.5%**
Property rates, penalties and collection charges	47 139	47 139	7 380	15.7%	8 183	17.4%	5 937	12.6%	7 964	16.9%	29 465	62.5%	9 678	150.0%	(17.7%)
Service charges	360 871	360 871	60 191	16.8%	52 266	14.6%	32 551	9.0%	94 756	15.2%	265 466	58.6%	68 738	64.7%	(31.2%)
Other revenue	17 802	17 802	120 012	726.2%	139 087	781.4%	36 357	186.9%	370 941	2 082.2%	663 397	3 707.4%	104 601		237.0%
Government - operating	86 604	86 604	37 556	43.4%	25 264	29.1%					62 820	72.5%	23 021	95.4%	(100.0%)
Government - capital	29 059	29 059	7 924	27.3%	1 866	6.4%	7 024	25.0%			16 814	57.9%		0.0%	
Interest	3 804	3 804	1 022	27.1%	1 955	28.5%	674	17.4%	1 034	26.8%	3 683	96.8%	1 590	19.3%	(17.9%)
Dividends															
Payments	**(782 638)**	**(782 638)**	**(265 385)**	**40.8%**	**(234 648)**	**33.0%**	**(63 413)**	**13.3%**	**(396 928)**	**56.5%**	**(1 010 460)**	**163.9%**	**(178 225)**	**44.2%**	**122.7%**
Suppliers and employees	(688 733)	(688 733)	(260 350)	40.8%	(234 688)	33.6%	(60 413)	13.4%	(396 928)	58.8%	(1 010 348)	144.6%	(178 225)	44.2%	122.7%

Finance charges	(596)	(748)	-		(148)	0.0%	-	-	-	-	-	0.0%	-	-	-
Transfers and grants	(2 460)	(3 668)	-		(1 208)	0.0%	-	-	-	-	(1 208)	0.0%	-	-	-
Net Cash from/(used) Operating Activities	**(155 551)**	**(153 551)**	**(33 516)**	**21.5%**	**(7 224)**	**4.6%**	**(11 561)**	**7.4%**	**37 768**	**(24.3%)**	**(14 535)**	**9.3%**	**35 492**	**(7.7%)**	**6.7%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(32 345)	(32 345)	(5 299)	16.4%	(10 993)	33.9%	(1 937)	6.8%	(9 356)	28.9%	(27 545)	85.1%	(23 127)	62.4%	(59.8%)
Net Cash from/(used) Investing Activities	**(32 345)**	**(32 345)**	**(5 299)**	**16.4%**	**(10 993)**	**33.9%**	**(1 937)**	**6.8%**	**(9 356)**	**28.9%**	**(27 545)**	**85.1%**	**(23 127)**	**62.4%**	**(59.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(187 896)**	**(187 896)**	**(38 807)**	**20.7%**	**(18 196)**	**9.7%**	**(13 498)**	**7.2%**	**28 412**	**(15.1%)**	**(42 079)**	**22.4%**	**12 275**	**(1.8%)**	**131.5%**
Cash/cash equivalents at the year begin:	34 661	34 661	63 939	172.0%	29 803	67.0%	6 616	17.8%	6 616	(19.7%)	63 939	172.0%	34 661	98.3%	(118.7%)
Cash/cash equivalents at the year end:	(153 235)	(153 235)	25 132	(16.4%)	11 607	(9.6%)	(6 882)	4.6%	35 028	(104.2%)	(8 140)	5.4%	46 936	(83.5%)	(12.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	7 168	6.5%	2 925	2.7%	2 178	2.0%	97 964	88.8%	110 152	19.0%	-	-	-	-
Receivables from Exchange Transactions - Electricity	12 344	23.8%	2 945	4.8%	1 662	2.6%	44 382	68.7%	64 431	11.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	4 358	3.8%	3 183	2.7%	2 884	2.4%	107 412	91.2%	117 776	20.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	1 778	3.0%	1 582	2.7%	1 410	2.4%	53 782	91.9%	58 510	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	1 313	3.0%	967	2.4%	897	2.2%	37 333	92.4%	40 410	7.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 272	2.0%	3 198	2.8%	3 149	2.4%	128 074	92.8%	138 693	23.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 386	0.4%	1 572	2.7%	935	1.0%	81 640	89.9%	87 472	9.9%	-	-	-	-
Total By Income Source	**36 481**	**6.3%**	**16 350**	**2.8%**	**13 237**	**2.3%**	**512 353**	**88.8%**	**578 441**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 342	12.4%	982	9.1%	623	5.8%	7 841	72.7%	10 789	1.9%	-	-	-	-
Commercial	16 269	22.0%	4 488	6.1%	1 651	2.2%	51 363	69.6%	73 864	12.8%	-	-	-	-
Households	16 869	3.7%	8 696	1.7%	9 403	2.0%	393 342	92.3%	427 387	73.9%	-	-	-	-
Other	2 001	4.3%	1 183	2.6%	2 160	3.6%	59 156	89.5%	66 344	11.5%	-	-	-	-
Total By Customer Group	**36 481**	**6.3%**	**16 350**	**2.8%**	**13 237**	**2.3%**	**512 353**	**88.8%**	**578 441**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	10 824	4.8%	-	-	-	-	215 868	95.2%	226 814	49.0%
Bulk Water	16 327	12.1%	-	-	-	-	136 607	87.9%	137 134	29.6%
PAYE deductions	-	-	1 558	100.0%	-	-	-	-	1 558	3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	4	2%	1 511	99.8%	1 515	3%
Other	-	-	-	-	7 660	8.0%	88 127	92.0%	95 786	20.7%
Total	**27 481**	**5.9%**	**1 558**	**.3%**	**7 664**	**1.7%**	**426 113**	**92.1%**	**462 791**	**100.0%**

Contact Details

Municipal Manager	Mr Linda Tshabalala	(017) 712 9610
Financial Manager	Mr Alta Storrie	(017) 712 9616

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**166 813**	**166 813**	**42 623**	**25.6%**	**37 077**	**22.2%**	**42 764**	**25.6%**	**36 554**	**21.9%**	**159 018**	**95.3%**	**40 388**	**105.5%**	**(9.5%)**
Property rates	9 767	9 767	1 181	11.9%	3 386	34.7%	3 380	34.7%	3 877	39.7%	11 816	121.0%	1 647	83.5%	135.7%
Property rates - penalties and collection charges	-	-	1 188	-	-	-	-	-	-	-	1 188	-	391	-	(100.0%)
Service charges - electricity revenue	43 814	43 814	6 955	15.9%	9 160	21.4%	10 480	24.5%	8 962	20.9%	35 462	80.9%	8 778	93.4%	2.2%
Service charges - water revenue	14 569	14 569	2 356	16.4%	2 868	21.5%	3 091	28.3%	3 737	26.5%	14 161	100.7%	3 345	101.2%	11.8%
Service charges - sanitation revenue	13 148	13 148	2 474	18.8%	3 528	26.8%	3 591	27.3%	3 478	26.4%	13 071	99.4%	3 038	98.6%	14.4%
Service charges - refuse revenue	8 266	8 266	866	10.4%	1 337	16.2%	1 544	23.4%	1 340	20.3%	4 910	82.7%	1 278	100.5%	4.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	212	212	36	16.8%	50	23.7%	59	39.5%	50	26.4%	203	95.6%	46	99.2%	16.0%
Interest earned - external investments	524	524	-	-	123	23.5%	-	-	-	-	123	23.5%	-	25.1%	-
Interest earned - outstanding debtors	16 424	16 424	2 480	15.1%	3 946	24.0%	4 107	25.0%	4 183	25.5%	14 716	89.6%	4 132	102.4%	1.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 142	1 142	20	1.7%	114	10.0%	3	2%	7	4%	143	12.5%	37	15.4%	(69.9%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 258	3 258	777	23.9%	719	22.1%	902	27.7%	834	26.2%	3 232	99.6%	886	105.7%	(2.9%)
Transfers recognised - operational	54 678	54 678	23 679	41.8%	10 470	18.5%	14 319	26.2%	9 545	16.8%	58 008	102.2%	10 815	120.8%	(39.7%)
Other own revenue	2 261	2 261	479	21.2%	334	14.8%	681	29.8%	521	23.2%	1 993	87.5%	821	125.2%	(39.5%)
Gains on disposal of PPE	1 200	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**210 606**	**210 606**	**31 472**	**14.9%**	**33 938**	**16.1%**	**63 299**	**30.1%**	**36 340**	**17.3%**	**165 049**	**78.4%**	**45 367**	**71.7%**	**(19.9%)**
Employee related costs	50 387	50 387	11 660	23.2%	12 068	24.0%	12 340	24.5%	12 737	25.3%	48 803	97.0%	11 161	93.3%	14.2%
Remuneration of councillors	5 416	5 416	835	15.2%	434	7.9%	820	15.2%	394	7.3%	2 484	45.8%	1 021	87.9%	(61.4%)
Debt impairment	48 170	48 170	1 070	2.2%	236	0%	32 838	68.2%	122	3%	34 266	71.1%	10 974	44.6%	(98.2%)
Depreciation and asset impairment	34 991	34 991	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	338	338	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	39 863	39 863	12 282	30.8%	9 430	23.7%	8 927	22.4%	12 675	31.8%	43 313	108.7%	7 937	85.4%	59.8%
Other Materials	4 371	4 371	-	-	-	-	-	-	-	-	-	-	436	22.2%	(100.0%)
Contracted services	7 108	7 108	-	-	-	-	342	4.8%	-	-	342	4.8%	438	36.8%	(100.0%)
Transfers and grants	4 169	4 169	736	17.4%	1 701	40.0%	1 410	34.0%	1 588	37.8%	5 464	131.1%	1 086	-	21.9%
Other expenditure	14 029	14 029	4 876	32.3%	10 039	68.0%	6 627	45.1%	8 824	62.3%	30 366	207.2%	7 594	103.1%	16.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(43 794)**	**(43 794)**	**11 152**		**3 139**		**(20 535)**		**214**		**(6 030)**		**(5 008)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	**(43 794)**	**(43 794)**	**11 152**		**3 139**		**(20 535)**		**214**		**(6 030)**		**(5 008)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	**(43 794)**	**(43 794)**	**11 152**		**3 139**		**(20 535)**		**214**		**(6 030)**		**(5 008)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	**(43 794)**	**(43 794)**	**11 152**		**3 139**		**(20 535)**		**214**		**(6 030)**		**(5 008)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	**(43 794)**	**(43 794)**	**11 152**		**3 139**		**(20 535)**		**214**		**(6 030)**		**(5 008)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**59 143**	**59 143**	**4 411**	**7.5%**	**4 197**	**7.1%**	**749**	**1.3%**	**13 317**	**22.5%**	**22 674**	**38.3%**	**4 512**	**39.6%**	**195.2%**
National Government	31 643	31 643	4 411	13.9%	4 197	13.3%	749	2.4%	13 317	42.1%	22 674	71.7%	4 512	67.3%	195.2%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	39.5%	-
District Municipality	27 500	27 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**59 143**	**59 143**	**4 411**	**7.5%**	**4 197**	**7.1%**	**749**	**1.3%**	**13 317**	**22.5%**	**22 674**	**38.3%**	**4 512**	**39.6%**	**195.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**59 143**	**59 143**	**4 411**	**7.5%**	**4 197**	**7.1%**	**749**	**1.3%**	**13 317**	**22.5%**	**22 674**	**38.3%**	**4 512**	**39.6%**	**195.2%**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 000**	**3 000**	**1 775**	**59.2%**	**2 662**	**88.4%**	**-**	**-**	**1 300**	**43.3%**	**5 943**	**198.1%**	**-**	**28.4%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	38.2%	-
Road Transport	3 000	3 000	1 775	59.2%	2 662	88.4%	-	-	1 300	43.3%	5 943	198.1%	-	15.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**52 643**	**52 643**	**2 636**	**5.0%**	**1 535**	**2.9%**	**749**	**1.4%**	**12 017**	**22.8%**	**16 737**	**31.8%**	**4 512**	**62.1%**	**166.2%**
Electricity	14 300	14 300	1 091	7.6%	977	6.8%	231	1.6%	6 068	44.4%	8 368	58.5%	644	22.4%	1 727.5%
Water	24 000	24 000	-	-	-	-	-	-	-	-	-	-	-	177.3%	-
Waste Water Management	14 443	14 443	1 545	10.8%	173	1.2%	518	3.6%	5 752	39.8%	7 948	55.0%	4 166	54.4%	38.0%
Waste Management	-	-	-	-	185	-	-	-	-	-	185	-	-	78.3%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**158 811**	**158 811**	**50 628**	**31.9%**	**50 437**	**31.8%**	**39 709**	**25.0%**	**18 441**	**11.6%**	**159 198**	**100.2%**	**17 858**	**76.0%**	**3.3%**
Property rates, penalties and collection charges	5 372	5 372	609	11.3%	2 608	48.5%	1 625	30.3%	1 038	19.3%	5 879	109.5%	873	-	18.9%
Service charges	49 768	49 768	9 118	18.3%	12 663	25.4%	12 245	24.6%	7 605	16.7%	42 662	89.6%	13 011	99.4%	(41.5%)
Other revenue	16 208	16 108	5 291	32.6%	6 662	41.1%	4 752	29.5%	9 024	56.9%	25 730	159.8%	2 941	-	139.7%
Government - operating	56 619	56 619	34 256	60.5%	9 546	16.9%	13 558	23.9%	-	-	57 360	83.6%	227	99.7%	(100.0%)
Government - capital	28 844	28 844	1 352	4.7%	18 958	65.7%	6 929	24.0%	-	-	27 239	94.4%	-	100.0%	-
Interest	1 724	1 724	402	23.3%	710	33.6%	599	34.7%	534	34.6%	2 245	104.7%	216	206.1%	60.1%
Dividends															
Payments	**(126 346)**	**(126 346)**	**(35 213)**	**27.9%**	**(34 720)**	**27.2%**	**(31 668)**	**25.1%**	**(23 551)**	**18.6%**	**(125 154)**	**99.1%**	**(19 264)**	**94.0%**	**39.9%**
Suppliers and employees	(121 837)	(121 837)	(33 213)	26.9%	(34 720)	28.0%	(31 668)	26.0%	(23 551)	19.3%	(125 154)	102.7%	(19 264)	94.0%	28.9%

Finance charges	(599)	(339)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 109)	(4 109)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**32 486**	**32 486**	**15 487**	**47.5%**	**13 713**	**46.4%**	**8 034**	**24.7%**	**(3 110)**	**(13.7%)**	**34 644**	**104.9%**	**(616)**	**47.4%**	**1 124.7%**
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(21 643)	(31 643)	(4 411)	13.9%	(4 197)	13.3%	(748)	2.4%	(12 768)	40.2%	(22 668)	69.7%	(3 688)	42.1%	123.8%
Capital assets	(21 643)	(31 643)	(4 411)	13.9%	(4 197)	13.3%	(748)	2.4%	(12 768)	40.2%	(22 668)	69.7%	(3 688)	42.1%	123.8%
Net Cash from/(used) Investing Activities	**(21 643)**	**(31 643)**	**(4 411)**	**13.9%**	**(4 197)**	**13.3%**	**(748)**	**2.4%**	**(12 768)**	**40.2%**	**(22 668)**	**69.7%**	**(3 688)**	**42.1%**	**123.8%**
Cash Flow from Financing Activities																
Receipts	-	-	**2**	-	**11**	-	**10**	-	**7**	-	**38**	-	-	-	**(100.0%)**	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	**2**	-	**11**	-	**10**	-	**7**	-	**38**	-	-	-	(100.0%)	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	**2**	-	**11**	-	**10**	-	**7**	-	**38**	-	-	-	**(100.0%)**	
Net Increase/(Decrease) in cash held	**823**	**823**	**10 998**	**1 336.1%**	**11 527**	**1 400.3%**	**7 293**	**887.2%**	**(17 913)**	**(2 163.9%)**	**12 016**	**1 459.7%**	**(6 004)**	**29.7%**	**192.3%**
Cash/cash equivalents at the year begin:	1 119	1 119	22 580	2 017.9%	33 578	3 000.7%	40 100	4 533.9%	53 499	4 883.5%	22 580	2 017.9%	16 468	96.9%	216.2%	
Cash/cash equivalents at the year end:	**1 942**	**1 942**	**33 578**	**1 728.8%**	**45 105**	**2 322.6%**	**32 468**	**2 498.6%**	**34 586**	**1 781.2%**	**34 596**	**1 781.2%**	**10 372**	**(161.5%)**	**233.5%**	

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 112	2.1%	734	1.4%	766	1.5%	46 810	93.0%	50 333	17.9%	-	-	-	-
Trade and Other Receivables from Exchange Transac	2 264	9.4%	796	3.3%	616	2.6%	20 219	84.7%	23 895	8.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 529	4.0%	956	2.4%	830	2.2%	34 692	91.4%	37 942	12.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 107	2.0%	705	1.3%	690	1.2%	54 389	95.6%	56 910	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	402	1.3%	388	1.2%	337	1.1%	30 073	96.4%	31 200	10.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	14	3.0%	8	1.7%	6	1.4%	447	93.9%	475	2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 401	3.8%	1 446	3.8%	1 438	3.8%	33 237	88.5%	37 548	12.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(27)	1.1%	226	9%	143	6%	51 297	88.2%	58 262	17.9%	-	-	-	-
Total By Income Source	**8 434**	**2.9%**	**5 180**	**1.8%**	**4 869**	**1.7%**	**274 561**	**93.7%**	**293 043**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	66	2.3%	66	2.3%	48	1.6%	2 692	93.5%	2 880	9%	-	-	-	-
Commercial	2 877	27.9%	248	2.4%	210	2.0%	6 994	67.7%	10 330	3.5%	-	-	-	-
Households	2 827	1.6%	4 178	2.4%	4 438	2.6%	163 931	93.4%	175 374	59.8%	-	-	-	-
Other	665	12.0%	178	3.2%	68	1.2%	4 553	78.5%	5 463	2%	-	-	-	-
Total By Customer Group	**8 434**	**2.9%**	**5 180**	**1.8%**	**4 869**	**1.7%**	**274 561**	**93.7%**	**293 043**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 668	33.2%	2 442	46.8%	-	-	-	-	7 261	33.2%
Bulk Water	-	-	-	-	-	-	10 104	100.0%	10 104	46.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 603	36.3%	2 514	56.3%	-	-	333	4.5%	4 642	21.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 735**	**25.9%**	**5 957**	**27.3%**	**-**	**-**	**10 437**	**47.1%**	**22 007**	**100.0%**

Contact Details

Municipal Manager	Mr SL Ndzhukula	017 712 2031
Financial Manager	Ms Nina Ngema	017 712 1258

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 626 576**	**1 946 695**	**439 266**	**27.1%**	**375 591**	**23.2%**	**382 420**	**20.7%**	**248 522**	**13.5%**	**1 445 800**	**78.3%**	**336 286**	**91.4%**	**(26.1%)**
Property rates	193 893	243 473	47 857	24.7%	46 520	24.0%	47 349	19.5%	40 396	16.6%	182 122	75.0%	51 078	106.9%	(20.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	509 960	527 250	122 204	24.0%	92 930	18.1%	93 162	16.7%	98 346	17.7%	406 622	73.9%	89 692	82.1%	(1.2%)
Service charges - water revenue	322 733	380 766	77 358	24.0%	80 939	24.0%	78 604	20.4%	83 909	13.5%	290 809	75.6%	83 193	94.2%	(18.8%)
Service charges - sanitation revenue	90 323	117 587	22 286	24.7%	24 643	27.3%	21 166	18.0%	12 289	10.5%	80 387	68.3%	21 844	94.7%	(43.7%)
Service charges - refuse revenue	102 201	134 240	33 570	24.5%	24 631	24.1%	24 670	18.9%	19 682	13.4%	91 948	73.2%	23 115	90.7%	(27.9%)
Service charges - other	-	5	8	-	-	-	(3)	(6833.6%)	(2 263)	(970 397.7%)	(2 258)	(970 209.9%)	-	-	(100.0%)
Rental of facilities and equipment	2 844	2 846	686	23.8%	1 460	51.4%	1 762	68.1%	(82)	(22.0%)	3 831	128.4%	683	68.6%	(105.1%)
Interest earned - external investments	2 961	41 242	216	7.3%	5 071	169.0%	14 144	34.3%	9 644	23.9%	29 076	71.0%	533	143.3%	1 656.2%
Interest earned - outstanding debtors	36 331	-	12 737	35.4%	9 551	23.7%	-	-	-	-	22 788	-	46	67.3%	(100.0%)
Dividends received	49	49	-	-	-	-	-	-	10	21.6%	10	21.6%	38	62.6%	(49.2%)
Fines	26 225	26 225	796	3.0%	1 063	4.0%	17 108	64.9%	2 424	18.0%	21 392	81.6%	3 915	(11.7%)	(33.8%)
Licences and permits	5	5	0	5.1%	0	8.7%	-	-	-	-	1	10.6%	-	-	-
Agency services	31 669	31 669	20 460	65.3%	11 208	35.8%	(12 823)	(40.9%)	14 830	46.8%	33 948	107.2%	4 664	366.7%	203.9%
Transfers recognised - operational	222 761	229 661	60 639	42.9%	61 868	27.8%	69 153	30.1%	(594)	(1.3%)	226 154	98.5%	52 439	103.8%	(101.1%)
Other own revenue	21 604	21 604	7 467	34.6%	6 238	29.1%	10 726	53.4%	2 860	13.2%	30 290	139.6%	3 281	115.3%	(43.8%)
Gains on disposal of PPE	53 000	60 000	5 338	9.0%	5 559	10.5%	13 161	21.9%	1 122	1.9%	25 179	41.9%	7 616	47.7%	(85.1%)
Operating Expenditure	**1 605 176**	**1 828 717**	**423 892**	**26.4%**	**295 995**	**18.4%**	**360 910**	**20.1%**	**327 435**	**17.9%**	**1 414 192**	**77.4%**	**381 915**	**88.2%**	**(8.3%)**
Employee related costs	414 430	423 646	101 871	24.6%	102 719	24.8%	104 573	24.7%	69 603	16.2%	378 766	89.4%	87 567	102.4%	(20.5%)
Remuneration of councillors	19 870	19 870	4 343	22.1%	4 302	22.1%	5 110	26.0%	3 067	15.7%	16 821	84.6%	5 130	101.9%	(39.9%)
Debt impairment	126 222	129 222	237	2%	1	-	13 376	10.3%	-	-	13 613	10.5%	-	-	-
Depreciation and asset impairment	190 397	152 966	-	-	-	-	28 610	18.7%	22 702	14.8%	51 312	33.5%	-	-	(100.0%)
Finance charges	2 866	2 866	6 452	225.0%	6 291	219.5%	7 900	274.5%	4 300	150.0%	25 002	866.6%	12 135	1 096.7%	464.1%
Bulk purchases	622 172	727 172	231 343	37.2%	112 442	18.4%	145 680	20.1%	127 512	18.9%	627 377	86.3%	187 596	113.8%	(32.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	51 769	85 450	17 347	33.5%	15 726	30.4%	18 374	21.5%	19 002	21.1%	69 023	81.2%	13 787	98.7%	41.2%
Transfers and grants	49 643	49 643	1 666	3.4%	3 077	6.2%	5 787	11.7%	1 418	2.9%	11 948	24.1%	1 668	77.6%	(15.0%)
Other expenditure	194 946	236 070	60 573	31.2%	50 156	25.8%	37 287	15.8%	71 756	30.4%	219 731	93.1%	69 540	121.8%	76.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 392**	**19 377**	**15 374**		**79 536**		**19 525**		**(78 914)**		**31 592**		**(25 715)**		
Transfers recognised - capital	84 588	115 588	22 227	26.3%	22 682	26.8%	36 194	22.7%	(90)	(.1%)	70 453	60.9%	(26)	62.8%	114.4%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(6 861)	(6 861)	-	-	-	-	(0)	-	(3 648)	53.2%	(3 648)	53.2%	(8)	(66.0%)	39 223.9%
Surplus/(Deficit) after capital transfers and contributions	**93 120**	**128 104**	**37 601**		**101 620**		**41 719**		**(82 652)**		**98 396**		**(25 750)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**93 120**	**128 104**	**37 601**		**101 620**		**41 719**		**(82 652)**		**98 396**		**(25 750)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**93 120**	**128 104**	**37 601**		**101 620**		**41 719**		**(82 652)**		**98 396**		**(25 750)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**93 120**	**128 104**	**37 601**		**101 620**		**41 719**		**(82 652)**		**98 396**		**(25 750)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**106 439**	**143 719**	**15 086**	**14.2%**	**16 628**	**15.1%**	**12 693**	**8.4%**	**33 485**	**23.3%**	**76 892**	**53.4%**	**17 868**	**56.9%**	**87.4%**
National Government	66 588	87 553	11 470	17.2%	15 118	22.7%	10 830	12.4%	14 068	16.1%	51 506	58.8%	13 362	126.6%	5.2%
Provincial Government	-	31 550	287	-	910	-	-	-	2 824	8.9%	4 021	12.7%	4 064	-	(30.5%)
District Municipality	1 350	1 350	341	25.2%	-	-	-	-	-	-	341	25.2%	-	-	3.3%
Other transfers and grants	23 500	-	-	-	-	-	-	-	6 662	-	6 662	-	-	18.4%	(100.0%)
Transfers recognised - capital	**91 439**	**119 903**	**12 098**	**13.2%**	**16 028**	**17.5%**	**10 830**	**9.0%**	**23 485**	**19.5%**	**62 341**	**52.0%**	**17 426**	**69.3%**	**33.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 000	8 816	2 988	19.9%	-	-	-	-	9 229	104.8%	12 220	138.6%	362	10.8%	2 544.0%
Public contributions and donations	-	15 000	-	-	-	-	1 864	8.4%	772	5.0%	2 636	13.4%	-	-	(100.0%)
Capital Expenditure Standard Classification	**106 439**	**143 719**	**15 086**	**14.2%**	**16 628**	**15.1%**	**12 693**	**8.4%**	**33 485**	**23.3%**	**76 892**	**53.4%**	**17 868**	**56.9%**	**87.4%**
Governance and Administration	-	718	15	-	-	-	9	1.3%	4 681	651.9%	4 704	655.2%	4 628	41.4%	(1 011.7%)
Executive & Council	-	10	15	-	-	-	-	-	470	3 072.6%	486	3 172.6%	(19)	93.2%	(4 365.4%)
Budget & Treasury Office	-	698	-	-	-	-	-	-	60	8.6%	60	8.6%	975	103.1%	(100.0%)
Corporate Services	-	10	-	-	-	-	9	84%	1 447	1 377.9%	1 455	1 386.1%	2	2.4%	84 900.6%
Community and Public Safety	-	**4 424**	**1 427**	-	-	-	-	-	**1 166**	**10.9%**	**2 593**	**87.3%**	**3 147**	**89.3%**	**10.9%**
Community & Social Services	-	-	-	-	-	-	-	-	2	-	2	-	13	85.7%	(85.6%)
Sport And Recreation	-	5 020	1 507	-	-	-	-	-	3 590	59.8%	4 914	87.1%	2 026	78.4%	30.7%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 000**	**9 061**	**2 988**	**74.7%**	**-**	**-**	**-**	**-**	**2**	**-**	**2 990**	**33.0%**	**366**	**25.7%**	**(99.8%)**
Planning and Development	3 000	3 000	2 988	99.6%	-	-	-	-	-	-	2 988	99.6%	16	1%	(100.0%)
Road Transport	1 000	6 000	-	-	-	-	-	-	2	-	2	-	350	60.8%	(99.8%)
Environmental Protection	-	61	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**102 439**	**128 453**	**10 573**	**10.3%**	**16 628**	**15.6%**	**12 684**	**9.4%**	**28 196**	**22.0%**	**68 081**	**52.1%**	**14 859**	**139.4%**	**89.7%**
Electricity	40 400	33 731	-	-	910	2.0%	1 998	5.8%	8 004	39.1%	12 912	34.3%	1 623	21.1%	473.2%
Water	8 238	5 200	-	-	-	-	-	-	5 461	102.1%	5 461	102.1%	-	-	(100.0%)
Waste Water Management	50 000	87 522	10 573	21.2%	15 718	30.2%	10 686	11.0%	13 407	15.2%	49 384	56.2%	2 101	764.0%	162.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	9 137	32 602.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 475 584**	**1 597 197**	**413 228**	**28.0%**	**429 056**	**29.1%**	**369 419**	**23.1%**	**382 554**	**18.9%**	**1 514 249**	**94.8%**	**364 951**	**107.1%**	**(17.1%)**
Property rates, penalties and collection charges	175 535	205 231	43 879	25.0%	51 940	29.5%	59 837	29.0%	41 628	20.2%	197 193	95.6%	43 768	111.4%	(4.9%)
Service charges	927 868	991 868	163 439	17.6%	197 668	21.3%	188 469	19.0%	319 565	31.2%	754 140	76.0%	162 091	84.8%	39.8%
Other revenue	53 914	61 614	30 701	136.8%	30 007	133.6%	33 622	54.6%	49 892	79.9%	291 267	472.8%	154 126	466.5%	(53.8%)
Government - operating	232 761	239 661	93 641	40.2%	91 963	27.1%	69 259	30.5%			226 647	100.0%	52 429	99.2%	(100.0%)
Government - capital	85 506	97 823	81 222	95.0%	47 438	74.5%	16 108	20.5%	3 300	3.1%	73 068	74.7%		0.0%	(100.0%)
Interest	3 991	2 990	1 127	15.8%	1 436	14.2%	1 124	4.2%	117	3.9%	944	33.2%	535	142.5%	(78.0%)
Dividends	46	10							22	108.1%	22	108.1%	35		74.6%
Payments	**(1 285 328)**	**(1 343 228**	**(434 510)**	**33.8%**	**(368 696)**	**28.6%**	**(379 263)**	**28.5%**	**(271 168)**	**21.0%**	**(1 452 678)**	**116.8%**	**(319 412)**	**127.0%**	**(15.1%)**
Suppliers and employees	(1 233 090)	(1 225 752)	(409 360)	34.8%	(332 378)	28.8%	(333 673)	18.2%	(345 204)	20.8%	(1 227 598)	100.1%	(300 628)	129.8%	(19.7%)

Finance charges	(2 884)	(2 960)	(6 452)	223.6%	(31 104)	1 078.1%	(98 473)	3 447.8%	(23 107)	809.9%	(160 156)	5 550.4%	(12 126)	109.7%	90.4%
Transfers and grants	(66 042)	(14 040)	(1 686)	2.6%	(4 707)	8.2%	(58 022)	560.5%	(3 864)	19.2%	(82 335)	449.6%	(1 686)	78.2%	68.1%
Net Cash from/(used) Operating Activities	**190 554**	**253 967**	**(21 290)**	**(11.2%)**	**62 998**	**32.0%**	**(9 784)**	**(2.8%)**	**31 368**	**8.9%**	**61 288**	**17.3%**	**45 539**	**28.1%**	**(31.1%)**
Cash Flow from Investing Activities															
Receipts	**17 435**	**59 373**	**5 580**	**31.3%**	**5 725**	**32.8%**	**13 160**	**26.1%**	**3 285**	**6.5%**	**27 850**	**54.9%**	**17 964**	**196.6%**	**(81.7%)**
Proceeds on disposal of PPE	27 000	60 000	5 226	19.0%	5 508	20.0%	13 160	21.9%	2 460	4.1%	26 411	44.0%	7 626	177.6%	457.7%
Decrease in non-current debtors	(9 188)	(9 188)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	826	-	826	-	2 026	-	67.2%
Decrease /increase in non-current investments	(877)	(439)	274	(31.3%)	162	(18.8%)	-	-	-	-	440	(100.1%)	7 626	(600.2%)	(100.0%)
Payments	**(99 588)**	**(142 823)**	**(15 086)**	**15.1%**	**(16 558)**	**16.6%**	**(12 093)**	**8.5%**	**(28 695)**	**20.1%**	**(74 427)**	**52.1%**	**(27 448)**	**61.6%**	**4.5%**
Capital assets	(99 588)	(142 823)	(15 086)	15.1%	(16 558)	16.6%	(12 093)	8.5%	(28 695)	20.1%	(74 427)	52.1%	(27 448)	61.6%	4.5%
Net Cash from/(used) Investing Activities	**(82 153)**	**(82 450)**	**(9 506)**	**11.7%**	**(12 833)**	**15.6%**	**1 067**	**(1.2%)**	**(25 365)**	**27.5%**	**(46 743)**	**56.8%**	**(9 481)**	**36.2%**	**167.9%**
Cash Flow from Financing Activities															
Receipts	**1 061**	**1 061**	**519**	**48.9%**	**859**	**81.0%**	**393**	**36.3%**	**317**	**29.8%**	**2 079**	**196.0%**	**222**	**81.2%**	**42.7%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long-term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase /decrease in consumer deposits	1 061	1 061	519	48.9%	859	81.0%	393	36.3%	317	29.8%	2 079	196.0%	222	81.2%	42.7%
Payments	**(4 117)**	**(4 117)**	**(1 670)**	**54.9%**	**-**	**-**	**(1 917)**	**89.4%**	**-**	**-**	**(3 588)**	**117.4%**	**-**	**-**	**-**
Repayment of borrowing	(4 117)	(4 117)	(1 670)	54.9%	-	-	(1 917)	89.4%	-	-	(3 588)	117.4%	-	-	-
Net Cash from/(used) Financing Activities	**(3 052)**	**(3 052)**	**(2 150)**	**69.2%**	**859**	**(28.1%)**	**(2 477)**	**89.9%**	**317**	**(10.2%)**	**(2 423)**	**111.7%**	**222**	**(48.8%)**	**42.7%**
Net Increase/(Decrease) in cash held	**104 850**	**250 454**	**(32 996)**	**(31.5%)**	**48 994**	**46.7%**	**(11 195)**	**(4.3%)**	**6 308**	**2.4%**	**11 111**	**4.3%**	**36 279**	**17.3%**	**(82.8%)**
Cash/cash equivalents at the year begin:	14 624	14 624	15 730	186.1%	(17 264)	(119.4%)	31 730	219.8%	26 546	138.6%	15 730	186.1%	468	100.3%	4 367.3%
Cash/cash equivalents at the year end:	**119 474**	**273 078**	**(17 266)**	**(14.6%)**	**31 730**	**26.9%**	**20 536**	**7.9%**	**26 945**	**9.6%**	**26 843**	**9.6%**	**36 747**	**27.3%**	**(27.8%)**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	14 803	4.8%	10 005	3.2%	9 803	3.2%	276 333	88.8%	311 040	36.0%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	6 624	6.1%	4 356	4.1%	4 501	4.2%	90 660	85.5%	106 141	12.3%	-	-	-	-
Receivables from Non-exchange Transactions - Privat	2 318	4.2%	2 394	2.8%	2 352	2.7%	74 882	90.2%	83 026	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	2 386	3.6%	4 578	2.7%	2 454	2.4%	136 604	91.3%	150 024	17.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	1 860	2.8%	3 422	2.7%	3 362	2.5%	134 800	92.0%	133 443	15.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	609	4%	366	4%	649	7%	76 140	87.6%	77 965	9.0%	-	-	-	-
Total By Income Source	**34 778**	**4.0%**	**25 122**	**2.9%**	**24 170**	**2.8%**	**780 051**	**90.3%**	**864 121**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	884	12.6%	610	8.6%	736	9.6%	5 033	69.6%	7 661	9%	-	-	-	-
Commercial	6 009	10.2%	3 900	3.7%	3 613	4.6%	64 554	81.3%	79 444	9.2%	-	-	-	-
Households	26 884	4.4%	21 047	3.4%	19 356	3.2%	578 920	91.2%	745 446	86.2%	-	-	-	-
Other	996	3.3%	567	1.8%	336	1.0%	30 598	94.1%	31 571	3.6%	-	-	-	-
Total By Customer Group	**34 778**	**4.0%**	**25 122**	**2.9%**	**24 170**	**2.8%**	**780 051**	**90.3%**	**864 121**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity			48 315	22.9%	42 730	19.9%	138 185	58.0%	219 230	58.0%
Bulk Water	22 645	51.3%	21 538	46.7%	-	-	-	-	44 183	11.4%
PAYE deductions	4 627	100.0%	-	-	-	-	-	-	4 627	1.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 044	100.0%	-	-	-	-	-	-	4 044	1.0%
Loan redemption	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 648	18.8%	7 781	6.8%	7 029	6.0%	78 104	67.9%	115 110	29.7%
Auditor-General	621	30.0%	837	39.9%	140	10.6%	-	-	1 409	4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**52 785**	**13.6%**	**78 469**	**20.2%**	**50 408**	**13.0%**	**200 341**	**53.2%**	**388 600**	**100.0%**

Contact Details

Municipal Manager	Mr M.F. Mahlangu	017-620 6230
Financial Manager	Mr J.M. Mokgatlhi	017-620 6270

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**402 682**	**384 657**	**117 325**	**29.1%**	**95 605**	**23.7%**	**74 349**	**24.4%**	**4 811**	**1.6%**	**292 076**	**95.9%**	**8 388**	**97.6%**	**(42.7%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 000	2 170	262	13.0%	72	3.5%	69	3.1%	53	2.4%	456	21.0%	53	17.9%	-4%
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 700	5 000	771	20.1%	1 909	49.8%	1 996	39.2%	3 168	57.8%	7 845	142.6%	1 071	66.2%	195.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	397 272	296 263	110 967	28.2%	92 456	23.5%	72 140	24.2%	1 614	3%	283 196	95.6%	4 774	97.4%	-66.2%
Other own revenue	462	624	339	68.8%	139	28.2%	139	23.4%	(24)	(3.9%)	574	95.6%	2 490	212.7%	(101.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**439 191**	**345 752**	**47 698**	**10.9%**	**72 724**	**16.6%**	**66 802**	**19.3%**	**84 090**	**24.3%**	**271 313**	**78.5%**	**77 845**	**79.5%**	**8.0%**
Employee related costs	111 184	112 202	22 906	20.6%	25 634	23.1%	24 028	21.8%	25 491	22.7%	98 058	87.8%	23 096	94.3%	9.4%
Remuneration of councillors	14 024	12 336	2 746	19.6%	2 796	19.9%	3 060	25.1%	2 739	22.2%	11 339	92.2%	3 002	81.3%	(12.2%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 460	20 460	4 448	24.1%	4 448	24.1%	4 448	21.7%	4 448	21.7%	17 793	87.0%	4 448	99.2%	-
Finance charges	1 600	150	(52)	(3.0%)	166	10.0%	(20)	(10.7%)	-	-	118	78.6%	366	86.4%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 600	2 700	903	46.3%	121	6.2%	154	5.6%	1 024	37.9%	2 213	80.0%	1 446	137.3%	(29.2%)
Transfers and grants	249 623	150 160	7 438	3.1%	29 832	12.0%	27 030	18.0%	20 901	23.9%	150 665	67.0%	30 416	62.3%	9%
Other expenditure	42 400	47 725	9 157	21.9%	9 596	23.0%	7 562	13.9%	14 427	30.3%	40 908	85.0%	9 624	93.3%	49.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(36 510)**	**(41 095)**	**69 623**		**22 881**		**7 538**		**(79 278)**		**20 763**		**(69 537)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(36 510)**	**(41 095)**	**69 623**		**22 881**		**7 538**		**(79 278)**		**20 763**		**(69 537)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(36 510)**	**(41 095)**	**69 623**		**22 881**		**7 538**		**(79 278)**		**20 763**		**(69 537)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(36 510)**	**(41 095)**	**69 623**		**22 881**		**7 538**		**(79 278)**		**20 763**		**(69 537)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(36 510)**	**(41 095)**	**69 623**		**22 881**		**7 538**		**(79 278)**		**20 763**		**(69 537)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**21 500**	**10 500**	**523**	**2.4%**	**159**	**.7%**	**172**	**1.6%**	**1 242**	**11.8%**	**2 096**	**20.0%**	**2 627**	**68.9%**	**(52.7%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 000	10 500	523	3.7%	159	1.1%	172	1.6%	1 242	11.8%	2 096	20.0%	2 627	68.9%	(52.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**21 500**	**10 500**	**523**	**2.4%**	**159**	**.7%**	**172**	**1.6%**	**1 242**	**11.8%**	**2 096**	**20.0%**	**2 627**	**68.9%**	**(52.7%)**
Governance and Administration	**14 500**	**10 500**	**523**	**3.6%**	**159**	**1%**	**172**	**1.6%**	**1 242**	**11.8%**	**2 096**	**20.0%**	**2 627**	**68.9%**	**(52.7%)**
Executive & Council	21 500	10 500	523	2.4%	159	.7%	172	1.6%	1 242	11.8%	2 096	20.0%	2 627	68.9%	(52.7%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**402 662**	**304 657**	**117 321**	**29.1%**	**95 695**	**23.7%**	**74 349**	**24.4%**	**4 911**	**1.6%**	**292 076**	**95.9%**	**8 308**	**97.1%**	**(42.1%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	**2 604**	**2 178**	**260**	**10.0%**	**70**	**2.6%**	**66**	**3.1%**	**55**	**2.4%**	**450**	**21.0%**	**59**	**17.9%**	**-7%**
Other revenue	605	604	339	56.0%	129	20.2%	130	21.7%	(34)	(5.8%)	574	92.6%	2 414	202.3%	(101.0%)
Government - operating	397 370	296 263	115 967	29.2%	93 496	23.5%	72 143	24.3%	1 674	0%	283 196	95.6%	4 774	99.8%	682.2%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 753	5 499	771	28.1%	1 968	69.4%	1 996	36.4%	3 168	57.9%	7 942	142.2%	1 071	113.7%	195.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(420 751)**	**(325 253)**	**(23 916)**	**5.7%**	**(98 592)**	**16.2%**	**(93 473)**	**18.6%**	**(61 348)**	**25.0%**	**(234 231)**	**72.0%**	**(79 668)**	**99.5%**	**1.9%**
Suppliers and employees	(169 078)	(174 663)	(16 330)	9.8%	(38 374)	22.8%	(33 459)	19.1%	(45 356)	25.9%	(133 553)	76.5%	(43 822)	116.4%	3.4%

Finance charges	(1 000)	(153)	52	(3,5%)	(190)	13,6%	20	(16,7%)	-	-	(118)	78,9%	(598)	103,7%	(1003,3%)
Transfers and grants	(366 622)	(153 189)	(7 438)	3,1%	(39 532)	3,0%	(27 039)	18,5%	(55 901)	21,9%	(150 669)	47,0%	(54 418)	62,3%	9%
Net Cash from/(used) Operating Activities	**(16 039)**	**(29 633)**	**85 495**	**(517,8%)**	**27 102**	**(150,2%)**	**13 667**	**(67,2%)**	**(74 529)**	**375,9%**	**57 845**	**(280,3%)**	**(71 599)**	**525,4%**	**6,9%**
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities															
Receipts	**-**	**12 000**	**(82 000)**	**-**	**(20 000)**	**-**	**(32 000)**	**(266,7%)**	**134 000**	**1 133,3%**	**2 000**	**16,7%**	**32 000**	**-**	**325,0%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	12 000	(82 000)	-	(20 000)	-	(32 000)	(266,7%)	134 000	1 133,3%	2 000	16,7%	32 000	-	325,0%
Payments	**(21 598)**	**(10 500)**	**(522)**	**2,4%**	**(158)**	**-7%**	**(172)**	**1,6%**	**(1 242)**	**11,8%**	**(2 598)**	**20,0%**	**(2 627)**	**54,3%**	**(52,7%)**
Capital assets	(21 598)	(10 500)	(522)	2,4%	(158)	1%	(172)	1,6%	(1 242)	11,8%	(2 598)	20,0%	(2 627)	54,3%	(52,7%)
Net Cash from/(used) Investing Activities	**(21 598)**	**1 500**	**(82 522)**	**383,8%**	**(20 158)**	**93,8%**	**(32 172)**	**(2 144,8%)**	**134 758**	**8 983,9%**	**(596)**	**(6,4%)**	**29 373**	**-1%**	**359,8%**
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	**30 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	30 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**(4 104)**	**-**	**-**	**(4 104)**	**-**	**-**	**-**	**-**	**-**	**(4 104)**	**100,0%**	**(4 697)**	**-**	**(100,0%)**
Repayment of borrowing	-	(4 104)	-	-	(4 104)	-	-	-	-	-	(4 104)	100,0%	(4 697)	-	(100,0%)
Net Cash from/(used) Financing Activities	**30 000**	**(4 104)**	**-**	**-**	**(4 104)**	**(13,7%)**	**-**	**-**	**-**	**-**	**(4 104)**	**100,0%**	**(4 697)**	**-**	**(100,0%)**
Net Increase/(Decrease) in cash held	**(9 638)**	**(23 238)**	**10 882**	**(114,1%)**	**2 839**	**(29,8%)**	**(18 505)**	**78,6%**	**59 229**	**(255,0%)**	**53 645**	**(230,8%)**	**(46 212)**	**(659,8%)**	**(226,0%)**
Cash/cash equivalents at the year begin:	56 459	30 716	30 716	53,4%	41 600	71,0%	44 439	140,7%	29 134	80,1%	30 716	100,0%	76 822	44,9%	69,0%
Cash/cash equivalents at the year end:	46 879	7 478	41 598	85,1%	44 439	99,9%	26 134	349,6%	84 363	1 128,0%	84 363	1 128,0%	30 748	110,9%	174,4%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 973	56,6%	-	-	-	-	1 428	43,0%	3 401	100,0%	-	-	-	-
Total By Income Source	**1 973**	**56,6%**	**-**	**-**	**-**	**-**	**1 428**	**43,0%**	**3 401**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 973	56,6%	-	-	-	-	1 428	43,0%	3 401	100,0%	-	-	-	-
Total By Customer Group	**1 973**	**56,6%**	**-**	**-**	**-**	**-**	**1 428**	**42,0%**	**3 401**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Dass		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	5 711	10,0%	-	-	-	-	51 574	90,0%	57 286	100,0%
Total	**5 711**	**10,0%**	**-**	**-**	**-**	**-**	**51 574**	**90,0%**	**57 286**	**100,0%**

Contact Details

Municipal Manager	C.A Hlatshi	017 801 7009
Financial Manager	A.K Singh	017 801 7010

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**364 646**	**364 646**	**98 729**	**27.1%**	**121 009**	**33.2%**	**79 211**	**21.7%**	**77 113**	**21.1%**	**376 062**	**103.1%**	**76 003**	**91.1%**	**1.5%**
Property rates	39 317	39 317	17 096	43.5%	17 384	44.2%	15 000	38.2%	14 224	36.2%	63 705	162.2%	19 441	114.8%	(113.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	136 620	136 620	49 775	36.4%	27 600	20.2%	33 456	24.5%	31 262	22.9%	142 102	104.0%	33 534	102.8%	(6.2%)
Service charges - water revenue	48 781	48 781	14 094	28.9%	11 711	24.0%	15 084	30.9%	11 043	22.6%	48 114	98.6%	16 437	78.3%	(31.8%)
Service charges - sanitation revenue	7 140	7 140	2 246	31.5%	2 335	32.7%	6 688	93.6%	2 494	34.9%	13 732	192.3%	2 129	59.7%	15.2%
Service charges - refuse revenue	8 107	8 107	2 738	33.7%	3 114	38.4%	3 063	37.7%	3 261	39.4%	12 176	149.1%	2 478	73.3%	(9.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 210	2 210	501	22.3%	491	19.7%	497	19.2%	669	26.2%	2 248	87.2%	598	91.3%	17.7%
Interest earned - external investments	781	781	187	23.8%	346	44.7%	130	16.6%	85	10.9%	751	96.1%	211	102.3%	(59.6%)
Interest earned - outstanding debtors	16 878	16 878	6 799	40.3%	6 730	39.9%	7 563	44.8%	7 549	44.7%	28 641	169.7%	6 217	108.1%	21.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 600	4 600	83	1.8%	63	1.4%	60	2.0%	65	1.4%	269	6.7%	28	67.1%	123.3%
Licences and permits	2 834	2 834	582	20.8%	476	16.8%	738	26.0%	427	16.1%	2 284	79.6%	598	83.8%	(23.7%)
Agency services	17 441	17 441	3 652	21.4%	2 940	16.9%	1 668	9.4%	5 699	32.8%	13 448	73.1%	1 747	89.7%	223.8%
Transfers recognised - operational	69 878	69 878	-	-	48 432	69.3%	-	-	-	-	48 432	69.3%	-	69.8%	-
Other own revenue	10 169	10 169	340	3.4%	300	3.0%	222	2.2%	241	2.4%	1 104	11.0%	(4 120)	-	(105.8%)
Gains on disposal of PPE	-	-	18	-	13	-	25	-	5	-	74	-	123	-	(129.8%)
Operating Expenditure	**387 763**	**387 763**	**97 234**	**25.1%**	**89 872**	**23.2%**	**93 704**	**24.2%**	**94 113**	**24.3%**	**374 922**	**96.7%**	**80 129**	**128.4%**	**0.8%**
Employee related costs	117 876	117 876	27 631	23.4%	27 179	23.1%	31 816	27.0%	28 410	24.1%	115 236	97.8%	20 994	98.8%	(5.8%)
Remuneration of councillors	7 405	7 405	1 598	21.6%	1 601	22.0%	1 739	23.6%	1 739	23.6%	6 737	90.6%	1 645	78.4%	5.7%
Debt impairment	20 210	20 210	2 180	6.1%	2 180	6.1%	2 180	6.1%	2 180	6.1%	8 440	24.0%	5 000	93.2%	(56.8%)
Depreciation and asset impairment	22 100	22 100	5 525	25.0%	5 525	25.0%	5 525	25.0%	5 527	25.0%	22 102	100.0%	1 594	110.7%	246.8%
Finance charges	2 166	2 166	-	-	-	-	-	-	-	-	-	-	-	67.6%	-
Bulk purchases	132 560	132 560	41 675	31.4%	31 512	23.8%	38 646	23.1%	32 757	24.8%	134 490	103.2%	27 337	249.4%	19.8%
Other Materials	15 715	15 715	3 002	19.1%	4 633	29.5%	5 789	36.8%	4 484	28.5%	17 908	114.0%	3 018	107.1%	38.2%
Contracted services	9 227	9 227	2 941	31.9%	3 070	33.3%	3 208	34.8%	10 449	113.3%	19 672	213.2%	(1 188)	73.1%	(663.9%)
Transfers and grants	-	-	1 136	-	1 491	-	2 457	-	384	-	5 468	-	1 115	7 375.8%	(65.5%)
Other expenditure	45 861	45 861	11 347	24.8%	12 427	27.6%	10 421	22.8%	8 204	17.9%	42 897	93.5%	19 331	122.2%	57.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(23 117)**	**(23 117)**	**1 495**		**31 137**		**(14 493)**		**(17 000)**		**1 139**		**(12 126)**		
Transfers recognised - capital	-	-	0	-	-	-	-	-	-	-	0	-	0		(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributed assets	22 696	22 696	165	0%	8	-	333	1.5%	495	2.2%	890	3.9%	-		(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**(421)**	**(421)**	**1 660**		**31 145**		**(14 160)**		**(16 506)**		**2 029**		**(12 126)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(421)**	**(421)**	**1 660**		**31 145**		**(14 160)**		**(16 506)**		**2 029**		**(12 126)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(421)**	**(421)**	**1 660**		**31 145**		**(14 160)**		**(16 506)**		**2 029**		**(12 126)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(421)**	**(421)**	**1 660**		**31 145**		**(14 160)**		**(16 506)**		**2 029**		**(12 126)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**57 233**	**57 233**	**170**	**.3%**	**87**	**.2%**	**360**	**.6%**	**87**	**.2%**	**712**	**1.2%**	**12 970**	**33.2%**	**(99.3%)**
National Government	45 953	45 953	113	.2%	-	-	248	.5%	-	-	361	.8%	12 820	46.8%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**45 953**	**45 953**	**113**	**.2%**	**-**	**-**	**248**	**.5%**	**-**	**-**	**361**	**.8%**	**12 820**	**36.7%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 280	11 280	9	.1%	87	.8%	120	1.1%	87	.8%	303	2.7%	-	5.3%	(100.0%)
Public contributions and donations	-	-	48	-	-	-	-	-	-	-	48	-	150	-	(100.0%)
Capital Expenditure Standard Classification	**57 233**	**57 233**	**170**	**.3%**	**87**	**.2%**	**360**	**.6%**	**87**	**.2%**	**712**	**1.2%**	**12 970**	**33.2%**	**(99.3%)**
Governance and Administration	**4 143**	**4 143**	**99**	**1.9%**	**80**	**1.4%**	**63**	**1.1%**	**91**	**1.9%**	**314**	**10.4%**	**75**	**11.9%**	**(42.1%)**
Executive & Council	263	263	-	-	70	26.6%	-	-	-	-	70	26.6%	-	-	-
Budget & Treasury Office	696	696	34	4.9%	9	1.2%	17	2.5%	23	4.7%	82	13.2%	72	12.7%	(54.7%)
Corporate Services	203	203	1	.3%	7	3.6%	45	22.2%	0	.1%	53	26.2%	-	20.7%	(100.0%)
Community and Public Safety	**6 168**	**6 168**	**8**	**-**	**-**	**-**	**-**	**-**	**142**	**9%**	**142**	**9%**	**145**	**6.1%**	**(1.7%)**
Community & Social Services	2 584	2 584	8	-	-	-	-	-	-	-	9	-	58	2.0%	(100.0%)
Sport And Recreation	3 626	3 626	-	-	-	-	-	-	-	-	-	-	-	13.2%	-
Public Safety	58	58	-	-	-	-	-	-	54	108.6%	54	108.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 687**	**6 687**	**14**	**.2%**	**-**	**-**	**59**	**.9%**	**-**	**-**	**73**	**1.1%**	**(170)**	**3.3%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 687	6 687	14	.2%	-	-	59	.9%	-	-	73	1.1%	(170)	3.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**43 186**	**43 186**	**121**	**.3%**	**-**	**-**	**249**	**.6%**	**-**	**-**	**369**	**.9%**	**13 011**	**49.4%**	**(100.0%)**
Electricity	30 384	30 384	80	.3%	-	-	-	-	-	-	80	.3%	833	19.6%	(100.0%)
Water	3 937	3 937	26	.7%	-	-	-	-	-	-	26	.7%	6 594	164.8%	(100.0%)
Waste Water Management	8 877	8 877	-	-	-	-	-	-	-	-	-	-	5 586	73.3%	(100.0%)
Waste Management	439	439	11	2.6%	-	-	249	57.8%	-	-	258	60.4%	18	22.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**406 134**	**406 134**	**98 710**	**24.3%**	**121 021**	**29.8%**	**79 219**	**19.5%**	**77 492**	**19.1%**	**376 442**	**92.7%**	**101 587**	**304.9%**	**(23.7%)**
Property rates, penalties and collection charges	39 317	39 317	17 096	43.5%	17 394	44.2%	15 050	38.3%	14 612	37.2%	64 142	163.1%	19 000	123.1%	(23.5%)
Service charges	260 669	260 669	95 238	36.8%	46 758	33.2%	50 603	34.8%	49 186	34.8%	316 663	167.7%	49 997	-	(99.5%)
Other revenue	37 111	37 111	3 272	16.2%	3 364	9.1%	2 604	7.2%	7 597	19.1%	16 317	49.0%	2 128	-	38.7%
Government - operating	49 619	49 619	-	-	49 439	99.2%	-	-	-	-	49 439	99.2%	-	91.7%	-
Government - capital	18 805	18 805	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	12 905	12 905	6 996	52.7%	7 378	53.4%	7 962	58.1%	7 934	57.9%	30 340	231.9%	8 021	113.7%	(1.0%)
Dividends															
Payments	**(387 763)**	**(387 763)**	**(89 549)**	**23.1%**	**(82 187)**	**21.2%**	**(86 019)**	**22.2%**	**(86 438)**	**22.3%**	**(344 191)**	**88.8%**	**(163 935)**	**243.3%**	**(16.8%)**
Suppliers and employees	(343 248)	(343 218)	(88 413)	25.8%	(80 706)	23.5%	(85 983)	24.3%	(86 043)	25.1%	(338 103)	98.7%	(163 435)	242.8%	(16.0%)

Finance charges	(50 216)	(50 216)	-	-	-	-	-	-	-	-	-	-	63 26	
Transfers and grants	(4 321)	(4 321)	(1 136)	12.3%	(1 481)	15.6%	(1 442)	36.3%	(384)	4.1%	(5 458)	58.0%	(1 018)	6 460.3%	(74.7%)
Net Cash from/(used) Operating Activities	**16 371**	**16 371**	**9 161**	**49.9%**	**38 834**	**211.4%**	**(6 868)**	**(37.3%)**	**(9 934)**	**(48.8%)**	**32 201**	**175.4%**	**(2 344)**	**(107.4%)**	**261.1%**
Cash Flow from Investing Activities															
Receipts	**13**	**13**	**18**	**139.0%**	**(5)**	**(35.1%)**	**(7)**	**(53.9%)**	**8**	**58.8%**	**14**	**106.8%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	18	-	(5)	-	(7)	-	8	-	14	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	5	5	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(446)**	**-**	**(446)**	**-**	**-**	**-**	**(100.0%)**
Capital assets	-	-	-	-	-	-	-	-	(446)	-	(446)	-	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**13**	**13**	**18**	**139.0%**	**(5)**	**(35.1%)**	**(7)**	**(53.9%)**	**(438)**	**(3 319.2%)**	**(432)**	**(3 271.3%)**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**3**	**3**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**3**	**3**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**16 387**	**16 387**	**9 180**	**49.9%**	**38 829**	**211.2%**	**(6 868)**	**(37.3%)**	**(9 378)**	**(51.0%)**	**31 831**	**173.1%**	**(2 344)**	**(107.4%)**	**239.8%**
Cash/cash equivalents at the year begin:	23 820	23 820	25 638	156.1%	34 808	156.1%	73 637	313.2%	66 629	284.4%	25 638	109.1%	64 622	36.2%	53.5%
Cash/cash equivalents at the year end:	41 887	41 887	34 998	85.1%	73 637	170.6%	66 629	159.5%	57 459	137.2%	57 459	137.2%	47 668	62.3%	19.8%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	6 305	5.3%	4 412	2.9%	2 368	1.9%	140 594	69.8%	158 682	35.4%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	7 098	37.9%	1 032	5.2%	1 878	9.6%	9 307	47.3%	19 164	4.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	4 826	5.0%	3 308	3.4%	2 948	3.0%	86 574	88.7%	97 656	22.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	896	3.4%	336	1.9%	278	1.6%	15 910	93.0%	17 100	3.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	624	4.7%	371	2.8%	260	2.0%	12 033	90.5%	13 291	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 386	1.7%	2 657	1.0%	2 124	0.8%	138 182	54.8%	137 349	31.1%	-	-	-	-
Total By Income Source	**24 556**	**5.6%**	**12 110**	**2.7%**	**10 367**	**2.3%**	**394 579**	**89.3%**	**441 612**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 556	5.6%	12 110	2.7%	10 367	2.3%	394 579	89.3%	441 612	100.0%	-	-	-	-
Total By Customer Group	**24 556**	**5.6%**	**12 110**	**2.7%**	**10 367**	**2.3%**	**394 579**	**89.3%**	**441 612**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	6 787	100.0%	-	-	-	-	-	-	6 787	48.0%
Bulk Water	4 240	100.0%	-	-	-	-	-	-	4 240	29.7%
PAYE deductions	1 248	100.0%	-	-	-	-	-	-	1 248	8.8%
VAT (output less input)	(616)	100.0%	-	-	-	-	-	-	(616)	(5.0%)
Pensions / Retirement	1 916	100.0%	-	-	-	-	-	-	1 916	13.1%
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	819	100.0%	-	-	-	-	-	-	819	5.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**14 606**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**14 606**	**100.0%**

Contact Details

Municipal Manager	Mr Alice (Acting)	013-665-6000
Financial Manager	Mr Carlos Bernard	013-665-6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**2 626 616**	**2 266 057**	**613 040**	**23.3%**	**534 123**	**20.3%**	**497 420**	**22.0%**	**465 659**	**20.5%**	**2 110 244**	**93.1%**	**540 357**	**97.5%**	**(13.8%)**
Property rates	363 170	358 788	82 683	22.8%	89 868	24.7%	91 868	25.6%	93 122	26.0%	357 541	99.7%	80 564	114.3%	3.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 266 282	924 430	284 580	22.7%	238 636	19.4%	226 977	24.4%	232 489	25.1%	982 682	107.3%	194 396	92.6%	19.6%
Service charges - water revenue	363 178	314 866	18 376	5.1%	18 316	5.0%	18 347	5.8%	18 213	5.8%	73 253	23.3%	87 316	93.9%	(79.1%)
Service charges - sanitation revenue	133 009	125 735	30 011	22.6%	32 804	24.7%	33 439	26.6%	27 986	22.3%	124 278	98.8%	33 949	100.6%	(17.1%)
Service charges - refuse revenue	-	85 840	7 112	-	20 691	-	21 090	25.4%	20 963	25.2%	69 856	83.2%	21 449	107.4%	(2.3%)
Service charges - other	79 728	474	20 404	25.6%	10	-	1	2%	7	1.5%	20 423	4 304.7%	51	130.2%	(86.1%)
Rental of facilities and equipment	11 735	13 880	3 232	27.5%	3 137	26.7%	3 181	22.9%	3 252	23.1%	12 752	91.8%	2 682	103.7%	18.3%
Interest earned - external investments	1 001	1 001	186	18.6%	92	9.2%	119	11.9%	288	28.8%	685	68.4%	843	97.1%	(69.2%)
Interest earned - outstanding debtors	69 463	73 242	22 398	32.1%	24 366	35.1%	36 250	35.8%	27 666	38.1%	110 780	137.5%	28 616	165.2%	(3.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 689	6 304	1 035	38.1%	1 010	38.2%	1 064	16.9%	1 500	23.8%	4 609	80.9%	2 444	88.2%	(38.7%)
Licences and permits	2 811	2 367	622	22.8%	594	22.4%	580	24.7%	742	31.1%	2 537	156.2%	626	103.6%	18.4%
Agency services	24 278	24 278	1 134	4.8%	7 333	29.7%	2 046	9.2%	19 000	78.3%	29 594	121.9%	8 624	84.2%	174.4%
Transfers recognised - operational	238 448	239 448	99 134	41.4%	76 368	31.9%	57 523	24.0%	(345)	(1.7%)	232 680	97.2%	60 648	88.2%	(100.0%)
Other own revenue	40 884	86 077	20 946	76.3%	20 901	51.1%	16 845	19.2%	29 882	21.1%	88 464	91.2%	3 261	46.8%	536.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**2 381 780**	**2 264 950**	**329 469**	**13.8%**	**417 312**	**17.5%**	**256 865**	**11.3%**	**355 524**	**15.7%**	**1 359 110**	**60.0%**	**488 203**	**79.0%**	**(27.2%)**
Employee related costs	671 167	587 521	131 790	20.1%	142 466	24.6%	152 180	26.1%	152 956	26.0%	580 316	98.8%	119 199	98.2%	28.2%
Remuneration of councillors	20 840	20 027	4 661	22.7%	4 687	23.8%	7 699	38.4%	6 010	30.0%	23 057	115.1%	5 914	103.8%	1.6%
Debt impairment	267 921	183 218	-	-	-	-	-	-	24	-	24	-	-	-	(100.0%)
Depreciation and asset impairment	163 000	164 998	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	81 497	81 512	1 486	1.8%	7 035	8.6%	229	3%	215	3%	8 965	11.0%	7 407	100.5%	(97.1%)
Bulk purchases	894 997	874 087	139 559	15.6%	150 900	20.0%	27 510	3.1%	79 987	9.1%	438 415	49.2%	277 026	99.2%	(71.2%)
Other Materials	131 869	130 886	15 007	11.4%	25 432	19.3%	18 014	13.8%	25 597	19.6%	84 049	64.2%	23 630	83.8%	7.4%
Contracted services	22 374	39 800	9 227	26.8%	10 627	30.9%	12 761	34.5%	25 899	64.9%	58 514	149.2%	13 090	97.8%	98.0%
Transfers and grants	20 929	30 441	4 802	13.4%	5 090	14.2%	4 410	14.5%	911	3.0%	15 233	50.0%	5 638	107.8%	(83.7%)
Other expenditure	180 485	151 846	23 127	12.8%	27 746	20.6%	31 824	21.0%	63 960	42.1%	156 658	103.2%	34 177	74.8%	87.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**244 821**	**1 107**	**283 632**		**116 811**		**240 555**		**110 135**		**751 134**		**52 153**		
Transfers recognised - capital	164 828	158 642	30 402	18.5%	18 940	11.5%	32 956	16.6%	21 740	10.9%	104 038	52.4%	35	1.9%	62 063.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(12 010)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**415 639**	**159 949**	**314 035**		**135 751**		**273 551**		**131 882**		**855 270**		**52 205**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**415 639**	**159 949**	**314 035**		**135 751**		**273 551**		**131 882**		**855 270**		**52 205**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**415 639**	**159 949**	**314 035**		**135 751**		**273 551**		**131 882**		**855 270**		**52 205**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**415 639**	**159 949**	**314 035**		**135 751**		**273 551**		**131 882**		**855 270**		**52 205**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**203 042**	**289 920**	**30 807**	**15.2%**	**20 024**	**9.9%**	**35 803**	**12.3%**	**58 359**	**20.1%**	**144 994**	**50.0%**	**15 429**	**59.3%**	**278.2%**
National Government	198 842	189 151	22 908	11.5%	15 894	8.0%	35 152	18.6%	55 908	29.6%	129 873	68.7%	14 817	57.6%	277.9%
Provincial Government	-	56 014	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	14 014	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**198 842**	**259 239**	**22 908**	**11.5%**	**15 894**	**6.1%**	**35 152**	**13.6%**	**55 908**	**21.6%**	**129 873**	**50.1%**	**14 817**	**57.4%**	**277.3%**
Borrowing	-	10 269	337	-	2 440	-	222	1.4%	317	3.1%	3 316	26.8%	832	81.1%	(44.7%)
Internally generated funds	4 200	14 417	139	3.1%	1 700	40.5%	297	2.8%	2 017	14.2%	4 244	29.4%	68	123.1%	(24 264.9%)
Public contributions and donations	-	-	7 432	-	-	-	-	-	-	-	7 432	-	-	-	-
Capital Expenditure Standard Classification	**203 042**	**289 920**	**30 807**	**15.2%**	**20 024**	**9.9%**	**35 803**	**12.3%**	**58 359**	**20.1%**	**144 994**	**50.0%**	**15 429**	**59.3%**	**278.2%**
Governance and Administration	4 168	986 936	176	4.1%	-	-	-	-	9 584	9%	9 760	8%	556	31.4%	716.8%
Executive & Council	-	286 930	130	-	-	-	-	-	-	-	130	-	235	63.6%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	162	-	162	-	-	-	(100.0%)
Corporate Services	4 200	-	-	-	-	-	-	-	2 060	-	2 060	-	-	-	(100.0%)
Community and Public Safety	36 000	-	1 471	4.1%	1 171	3.3%	-	-	-	-	4 709	-	1 795	77.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	617	17.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	93	-	(100.0%)
Public Safety	-	-	-	-	2 070	-	-	-	-	-	2 070	-	846	84.4%	(100.0%)
Housing	26 000	-	2 452	9.4%	-	-	-	-	-	-	2 452	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	239	66.1%	(100.0%)
Economic and Environmental Services	15 000	-	337	2.2%	5 908	39.4%	13 045	-	756	-	19 996	-	2 214	44.5%	(65.2%)
Planning and Development	5 000	-	-	-	5 117	102.3%	12 920	-	660	-	18 698	-	-	4.1%	(100.0%)
Road Transport	10 000	-	337	3.4%	650	6.5%	220	-	31	-	1 238	-	2 214	48.7%	(98.5%)
Environmental Protection	-	-	-	-	238	-	-	-	65	-	298	-	-	-	-
Trading Services	157 842	-	27 887	17.7%	12 948	7.8%	22 759	-	55 360	-	118 974	-	11 121	63.2%	398.1%
Electricity	26 772	-	1 446	7.0%	1 259	4.7%	7 174	-	4 402	-	14 312	-	1 031	19.4%	(3 237.9%)
Water	53 564	-	-	-	-	-	-	-	-	-	-	-	(20 668)	-	(100.0%)
Waste Water Management	84 506	-	20 442	24.2%	10 770	12.8%	15 585	-	50 970	-	97 774	-	30 664	134.8%	66.2%
Waste Management	-	-	5 998	-	-	-	-	-	-	-	5 998	-	-	97.0%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	35	0.4%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**2 528 735**	**2 225 856**	**639 504**	**25.3%**	**533 768**	**21.1%**	**461 773**	**20.7%**	**372 694**	**16.7%**	**2 007 739**	**90.2%**	**551 119**	**212.0%**	**(32.4%)**
Property rates, penalties and collection charges	315 938	279 856	59 223	18.7%	71 444	22.6%	62 362	22.3%	63 176	22.6%	256 202	91.5%	91 647	280.4%	(31.1%)
Service charges	1 670 459	1 592 166	292 288	17.5%	286 782	16.6%	259 562	16.3%	247 782	15.6%	1 086 525	81.4%	346 698	219.8%	(28.5%)
Other revenue	62 326	131 716	170 952	273.6%	37 228	134.1%	32 754	24.9%	32 412	24.7%	241 347	183.1%	52 688	211.9%	115.2%
Government - operating	239 443	239 443	97 331	40.6%	69 502	29.0%	57 366	24.0%	1 130	0%	225 417	94.1%	60 053	348.2%	(98.2%)
Government - capital	220 449	220 449	81 137	36.8%	67 812	30.8%	57 366	26.0%			206 315	93.6%			
Interest	91 524	73 592	32 468	35.5%	26 438	28.9%	26 427	35.9%	28 192	38.3%	131 525	127.4%	29 611	201.9%	(4.8%)
Dividends															
Payments	**(1 885 838)**	**(1 912 783)**	**(709 452)**	**41.9%**	**(476 676)**	**25.2%**	**(469 459**	**24.9%**	**(316 208)**	**16.5%**	**(1 902 807)**	**103.7%**	**(563 459)**	**264.4%**	**(43.9%)**
Suppliers and employees	(1 768 452)	(1 800 249)	(782 148)	44.3%	(462 232)	26.2%	(386 389)	21.7%	(299 559)	16.9%	(1 930 328)	106.8%	(549 183)	271.1%	(47.8%)

Finance charges	(81 497)	(81 512)	(1 520)	1.8%	(10 240)	13.6%	(6 160)	7.6%	(29 643)	36.4%	(47 643)	58.2%	(7 667)	100.0%	297.0%
Transfers and grants	(32 929)	(33 946)	(4 802)	12.4%	(3 454)	8.2%	(1 500)	1.3%	-	-	(12 113)	39.1%	(4 638)	68.2%	(100.0%)
Net Cash from/(used) Operating Activities	**644 837**	**313 153**	**(148 948)**	**(23.2%)**	**56 892**	**8.8%**	**61 316**	**13.6%**	**56 493**	**13.9%**	**24 752**	**7.9%**	**(12 378)**	**5.3%**	**(556.7%)**
Cash Flow from Investing Activities															
Receipts	-	-	**162 662**	-	**3 695**	-	-	-	-	-	**166 357**	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase) in non-current investments	-	-	162 662	-	3 695	-	-	-	-	-	166 357	-	-	-	-
Payments	(253 042)	(289 928)	(30 897)	15.2%	(30 824)	9.9%	(33 893)	12.3%	(58 358)	29.1%	(154 932)	59.0%	-	-	(100.0%)
Capital assets	(253 042)	(289 928)	(30 897)	12.2%	(30 824)	9.9%	(33 893)	12.3%	(58 358)	29.1%	(154 932)	59.0%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	**(253 042)**	**(289 928)**	**71 935**	**(25.4%)**	**(18 228)**	**6.8%**	**(33 893)**	**12.3%**	**(58 358)**	**29.1%**	**(38 635)**	**13.3%**	**-**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**5 000**	**5 000**	**6 363**	**126.1%**	**2 299**	**46.0%**	**5 557**	**111.1%**	**2 102**	**42.0%**	**16 261**	**325.2%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase /decrease) in consumer deposits	5 000	5 000	6 363	126.1%	2 299	46.0%	5 557	111.1%	2 102	42.0%	16 261	325.2%	-	-	(100.0%)
Payments	**(441 754)**	**(29 437)**	**(5 436)**	**6.3%**	**-**	**-**	**(7 331)**	**14.9%**	**-**	**-**	**(13 697)**	**46.5%**	**-**	**2.3%**	**-**
Repayment of borrowing	(441 754)	(29 437)	(5 436)	1.2%	-	-	(7 331)	29.5%	-	-	(13 697)	46.5%	-	2.3%	-
Net Cash from/(used) Financing Activities	**(436 754)**	**(24 437)**	**927**	**(3%)**	**2 299**	**(3%)**	**(1 774)**	**6.8%**	**2 102**	**(8.8%)**	**2 564**	**(14.8%)**	**-**	**2.3%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**5 100**	**(1 192)**	**(77 285)**	**(1 514.9%)**	**42 962**	**846.4%**	**23 648**	**(1 989.0%)**	**236**	**(19.8%)**	**(10 319)**	**865.0%**	**(12 378)**	**9.9%**	**(161.9%)**
Cash/cash equivalents at the year begin:	62 078	8 792	8 792	(14.2%)	(68 493)	779.0%	(25 618)	(291.2%)	(1 746)	(20.0%)	8 792	100.0%	(3 618)	-	(329.5%)
Cash/cash equivalents at the year end:	(56 978)	7 600	(68 493)	120.2%	(25 618)	44.9%	(1 742)	(23.2%)	(1 510)	(20.1%)	(1 528)	(20.1%)	(15 996)	(7.8%)	(942.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	16 261	1.7%	21 994	2.9%	17 226	2.0%	532 604	91.9%	602 541	29.0%	-	-	-	-
Receivables from Exchange Transactions - Electricity	36 745	9.4%	14 482	3.7%	10 088	2.6%	327 850	84.3%	389 165	18.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	17 719	7.6%	10 996	4.7%	10 540	4.5%	193 156	83.1%	232 352	11.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	5 606	2.6%	7 350	3.4%	6 068	2.8%	194 967	91.1%	213 990	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	3 405	2.5%	3 663	2.8%	3 027	2.3%	128 720	92.3%	139 526	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	9 406	2.8%	9 181	2.8%	8 906	2.7%	304 370	91.7%	331 862	16.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 964	8.4%	6 216	4.8%	1 120	.9%	110 473	84.9%	128 792	6.2%	-	-	-	-
Total By Income Source	**94 141**	**4.6%**	**74 000**	**3.6%**	**57 574**	**2.8%**	**1 823 460**	**89.0%**	**2 049 175**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 849	7.0%	2 608	6.2%	1 981	4.7%	37 452	79.1%	34 701	1.7%	-	-	-	-
Commercial	21 211	10.2%	12 716	7.6%	8 291	4.1%	152 387	77.9%	204 314	9.8%	-	-	-	-
Households	70 081	4.6%	59 196	3.8%	46 671	3.0%	1 556 160	89.6%	1 517 588	74.0%	-	-	-	-
Other	1 001	2.1%	1 479	3.1%	2 132	4%	277 462	87.9%	292 572	14.4%	-	-	-	-
Total By Customer Group	**94 141**	**4.6%**	**74 000**	**3.6%**	**57 574**	**2.8%**	**1 823 460**	**89.0%**	**2 049 175**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	122 845	17.3%	33 845	4.8%	-	-	539 938	77.6%	696 460	78.9%
Bulk Water	2 068	2.3%	2 068	2.3%	2 027	2.1%	113 013	93.3%	121 522	13.8%
PAYE deductions	8 264	100.0%	-	-	-	-	-	-	8 264	9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 546	100.0%	-	-	-	-	-	-	8 546	1.0%
Loan redemption	14 334	100.0%	-	-	-	-	-	-	14 334	1.6%
Trade Creditors	4 845	13.0%	2 024	5.1%	27 118	69.4%	-	-	33 737	3.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**160 721**	**18.2%**	**39 919**	**4.4%**	**29 625**	**3.4%**	**652 521**	**74.0%**	**881 886**	**100.0%**

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	012-000 0239
Financial Manager	Mr J Schoeman	012-000 0735

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 362 931**	**1 362 931**	**364 480**	**26.7%**	**331 966**	**24.4%**	**305 581**	**22.4%**	**303 835**	**22.3%**	**1 305 862**	**95.8%**	**270 273**	**99.4%**	**9.2%**
Property rates	301 306	301 306	76 716	25.5%	77 148	25.6%	77 339	25.7%	77 459	25.7%	308 610	102.4%	71 071	101.4%	8.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	539 664	539 664	145 956	27.1%	127 956	23.6%	127 627	23.7%	139 469	25.7%	539 997	100.1%	122 333	100.3%	10.5%
Service charges - water revenue	81 422	81 422	21 918	26.9%	21 497	26.4%	18 934	23.3%	17 796	21.9%	80 145	98.4%	13 568	100.2%	14.3%
Service charges - sanitation revenue	68 301	68 301	17 344	25.4%	17 235	25.2%	17 296	25.3%	17 227	25.2%	69 091	101.2%	16 115	101.3%	6.9%
Service charges - refuse revenue	74 402	74 402	19 982	26.9%	19 912	26.8%	19 687	25.4%	19 964	25.8%	79 546	101.6%	17 571	100.5%	13.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	20 868	20 868	14 662	40.8%	2 315	9.0%	(5 000)	(14.8%)	4 721	13.2%	17 297	48.0%	8 418	101.8%	(43.9%)
Interest earned - external investments	21 391	21 391	3 431	16.0%	10 555	49.4%	5 269	24.6%	11 131	52.1%	30 386	142.1%	6 486	111.1%	71.6%
Interest earned - outstanding debtors	1 868	1 868	599	32.0%	545	27.9%	663	33.7%	1 061	54.2%	2 868	146.2%	538	111.8%	96.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	19 949	19 949	1 357	6.8%	1 604	8.0%	1 238	7.3%	1 280	7.1%	5 480	31.9%	1 005	43.4%	18.4%
Licences and permits	8 909	8 909	2 078	23.3%	2 236	25.1%	2 416	27.1%	2 287	25.7%	9 016	101.2%	2 435	111.8%	(6.7%)
Agency services	10 395	10 395	2 878	18.8%	3 917	25.6%	4 664	29.6%	5 742	33.7%	16 919	154.7%	3 432	99.7%	(5.8%)
Transfers recognised - operational	124 256	124 256	50 746	40.2%	41 179	32.6%	30 861	24.4%	785	6%	123 569	97.8%	1	103.3%	(100.0%)
Other own revenue	60 501	60 501	6 656	10.1%	5 737	8.4%	6 086	7.8%	6 977	9.8%	24 564	39.1%	7 766	62.3%	(10.2%)
Gains on disposal of PPE	103	103	-	-	-	-	-	-	-	-	-	-	-	222.8%	-
Operating Expenditure	**1 402 838**	**1 402 838**	**304 671**	**21.7%**	**299 117**	**21.3%**	**293 056**	**20.9%**	**320 374**	**22.8%**	**1 217 217**	**86.8%**	**280 994**	**88.3%**	**11.6%**
Employee related costs	380 662	380 662	89 056	23.4%	89 348	23.5%	92 151	23.9%	92 664	24.1%	362 454	94.6%	83 138	96.1%	11.7%
Remuneration of councillors	19 668	19 668	4 532	23.0%	4 652	23.1%	5 270	26.8%	4 729	24.0%	19 183	96.6%	3 153	97.9%	49.9%
Debt impairment	17 323	17 323	2 281	13.2%	2 281	13.2%	2 911	16.8%	4 173	24.1%	11 646	67.2%	2 008	50.1%	107.7%
Depreciation and asset impairment	127 339	127 339	39 275	30.8%	39 275	30.8%	39 275	30.8%	39 275	30.8%	157 099	99.6%	44 582	100.4%	(10.9%)
Finance charges	20 866	20 866	116	4%	4 267	13.8%	3 988	12.9%	8 273	27.1%	16 644	17.9%	(1 653)	(100.0%)	
Bulk purchases	360 168	360 168	81 673	24.1%	80 630	21.8%	80 158	21.1%	80 000	21.0%	324 860	88.1%	67 470	84.7%	18.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	41 078	41 078	7 253	17.7%	9 459	23.0%	9 247	22.5%	11 699	28.9%	37 913	92.1%	8 021	89.7%	43.5%
Transfers and grants	67 663	67 662	17 138	25.3%	18 872	27.9%	17 730	26.2%	17 251	25.5%	70 993	104.9%	16 426	98.8%	5.0%
Other expenditure	353 116	353 116	54 422	15.4%	52 184	17.2%	40 530	13.8%	60 247	21.9%	214 888	70.6%	60 414	82.2%	9.7%
Loss on disposal of PPE	3	3	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(39 906)**	**(39 906)**	**59 809**		**32 850**		**12 525**		**(16 539)**		**88 645**		**(8 721)**		
Transfers recognised - capital	112 012	112 012	2 266	2.0%	20 621	18.4%	9 398	8.4%	14 992	13.4%	47 246	42.2%	-	58.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**72 113**	**72 113**	**62 088**		**53 471**		**21 923**		**(1 571)**		**135 890**		**(8 721)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**72 113**	**72 113**	**62 088**		**53 471**		**21 923**		**(1 571)**		**135 890**		**(8 721)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 113**	**72 113**	**62 088**		**53 471**		**21 923**		**(1 571)**		**135 890**		**(8 721)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 113**	**72 113**	**62 088**		**53 471**		**21 923**		**(1 571)**		**135 890**		**(8 721)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**236 389**	**270 127**	**22 691**	**9.6%**	**47 735**	**20.2%**	**30 733**	**11.0%**	**75 950**	**27.3%**	**177 109**	**63.7%**	**39 647**	**63.3%**	**91.6%**
National Government	62 178	9 439	11 567	18.6%	11 314	18.2%	9 169	95.5%	17 549	185.9%	49 539	524.8%	11 108	82.9%	58.0%
Provincial Government	-	550	-	-	-	-	0	-	567	107.4%	567	107.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	250	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**62 178**	**10 239**	**11 567**	**18.6%**	**11 314**	**18.2%**	**9 169**	**89.5%**	**18 116**	**181.6%**	**50 106**	**494.4%**	**11 108**	**82.9%**	**66.0%**
Borrowing	97 978	97 978	4 578	4.7%	19 238	19.6%	9 559	29.5%	34 668	113.5%	64 123	210.6%	13 793	49.9%	152.8%
Internally generated funds	76 233	230 359	6 546	8.6%	20 182	26.5%	12 005	5.3%	23 166	9.2%	61 851	26.2%	14 746	71.7%	57.9%
Public contributions and donations	-	859	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**236 389**	**270 127**	**22 691**	**9.6%**	**47 735**	**20.2%**	**30 733**	**11.0%**	**75 950**	**27.3%**	**177 109**	**63.7%**	**39 647**	**63.3%**	**91.6%**
Governance and Administration	**14 468**	**14 160**	**4 146**	**28.7%**	**5 470**	**37.8%**	**1 663**	**10.4%**	**4 176**	**26.3%**	**15 456**	**87.4%**	**4 451**	**74.3%**	**(6.2%)**
Executive & Council	1 097	1 827	730	67.2%	119	10.9%	0	-	66	3.6%	915	50.1%	339	28.6%	(74.4%)
Budget & Treasury Office	120	120	4	3.7%	-	-	8	7.2%	0	0.1%	12	11.0%	178	38.2%	(99.9%)
Corporate Services	13 250	11 556	1 010	7.6%	3 452	26.0%	2 653	20.2%	4 063	29.8%	13 479	63.8%	3 946	84.3%	(19.0%)
Community and Public Safety	**19 152**	**11 651**	**1 777**	**9.3%**	**3 470**	**7.9%**	**1 113**	**17.4%**	**14 141**	**41.9%**	**14 710**	**70.4%**	**6 165**	**84.4%**	**111.4%**
Community & Social Services	4 293	6 293	1 396	32.2%	168	3.7%	271	4.2%	3 684	58.5%	5 519	87.7%	338	84.5%	989.5%
Sport And Recreation	5 815	5 512	154	1.7%	1 918	21.6%	2 021	27.7%	3 742	61.9%	8 235	93.4%	2 684	94.5%	39.1%
Public Safety	10 438	10 838	177	1.1%	367	2.4%	2 091	16.3%	6 740	42.5%	9 675	62.2%	1 668	74.7%	303.8%
Housing	606	808	-	-	-	-	150	20.0%	599	73.7%	749	183.7%	1 475	99.7%	(117.6%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	62.3%	(100.0%)
Economic and Environmental Services	**53 488**	**60 793**	**6 663**	**12.5%**	**28 594**	**53.5%**	**7 170**	**11.8%**	**13 173**	**21.7%**	**55 598**	**91.4%**	**10 914**	**77.5%**	**20.8%**
Planning and Development	1 108	3 670	0	0.0%	126	11.3%	644	17.5%	40	1.1%	810	22.1%	138	12.3%	(70.8%)
Road Transport	52 315	55 123	6 633	12.7%	28 468	54.4%	6 526	11.8%	13 133	23.8%	54 761	99.3%	10 684	81.7%	22.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**137 331**	**184 164**	**12 557**	**9.1%**	**13 126**	**9.6%**	**14 662**	**8.6%**	**44 101**	**26.9%**	**83 965**	**51.1%**	**17 982**	**51.3%**	**145.1%**
Electricity	34 500	63 264	1 680	4.9%	4 732	9.4%	4 784	7.6%	16 668	29.4%	28 748	47.0%	4 434	49.0%	315.4%
Water	33 277	43 400	5 253	15.7%	3 416	10.3%	6 219	14.2%	10 072	23.1%	24 961	57.2%	6 954	59.8%	47.8%
Waste Water Management	32 978	41 028	5 702	17.8%	3 787	11.8%	1 668	4.1%	10 767	23.8%	21 945	53.8%	4 161	49.2%	76.5%
Waste Management	14 961	15 491	0	-	1 191	7.7%	1 391	8.8%	4 673	29.8%	7 311	46.0%	582	84.8%	730.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 425 101**	**1 425 101**	**407 206**	**28.6%**	**590 964**	**41.5%**	**341 996**	**24.0%**	**327 446**	**23.0%**	**1 667 612**	**117.0%**	**355 622**	**113.9%**	**(7.9%)**
Property rates, penalties and collection charges	301 306	301 306	76 716	25.5%	77 148	25.6%	76 781	25.5%	76 804	25.5%	307 449	102.0%	71 571	101.4%	7.3%
Service charges	766 769	766 769	203 164	26.5%	160 738	24.2%	194 465	24.1%	199 631	23.9%	774 664	100.9%	174 067	100.4%	13.8%
Other revenue	160 162	140 162	30 256	47.3%	220 035	137.4%	34 450	23.7%	49 688	39.5%	284 110	211.1%	102 416	243.8%	-69.3%
Government - operating	139 255	139 255	93 746	45.2%	41 176	33.6%	39 548	34.2%	600	0%	102 522	97.9%		103.3%	-100.0%
Government - capital	104 000	104 000	2 000	1.9%	91 167	87.7%	36 751	35.3%			129 918	124.9%		111.2%	
Interest	33 609	33 609	4 038	12.0%	11 527	47.6%	8 001	27.1%	18 672	42.7%	42 238	137.6%	7 568	111.3%	51.4%
Dividends															
Payments	**(1 228 273)**	**(1 228 273)**	**(307 540)**	**32.4%**	**(446 230)**	**35.8%**	**(239 454)**	**19.5%**	**(326 626)**	**26.1%**	**(1 397 852)**	**113.8%**	**(269 649)**	**109.5%**	**23.0%**
Suppliers and employees	(1 128 720)	(1 128 720)	(280 450)	30.7%	(421 270)	37.3%	(222 035)	19.7%	(299 358)	26.5%	(1 322 969)	117.1%	(244 215)	103.3%	22.5%

Finance charges	(30 899)	(30 899)			(116)	-%	-	(2 988)	12.9%	(4 105)	13.3%		17 89	(100.0%)
Transfers and grants	427 920	427 920	(17 129)	25.3%	(18 872)	27.9%	(17 418)	25.7%	(17 277)	25.7%	(19 607)	184.6%	(16 429)	98.3%	5.8%
Net Cash from/(used) Operating Activities	**196 822**	**196 822**	**9 662**	**4.9%**	**132 788**	**76.6%**	**122 542**	**52.1%**	**6 821**	**3.5%**	**269 735**	**137.0%**	**94 883**	**199.0%**	**(62.8%)**
Cash Flow from Investing Activities															
Receipts	**(53 850)**	**(53 850)**	**72 000**	**(133.7%)**	**(72 000)**	**133.7%**	**(30 000)**	**66.9%**	**(39 000)**	**72.4%**	**(75 000)**	**139.3%**	**(280 000)**	**463.2%**	**(86.5%)**
Proceeds on disposal of PPE	150	150	-	-	-	-	-	-	-	-	-	-	-	222.4%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(54 000)	(54 000)	72 000	(133.3%)	(72 000)	133.3%	(30 000)	66.7%	(39 000)	72.2%	(75 000)	139.9%	(280 000)	440.3%	(80.7%)
Payments	**(236 389)**	**(278 127)**	**(22 691)**	**8.6%**	**(47 735)**	**20.2%**	**(42 135)**	**15.1%**	**(73 958)**	**27.3%**	**(188 558)**	**67.8%**	**(39 647)**	**63.3%**	**91.6%**
Capital assets	(236 389)	(278 127)	(22 691)	8.6%	(47 735)	20.2%	(42 135)	15.1%	(73 958)	27.3%	(188 558)	67.8%	(39 647)	63.3%	91.6%
Net Cash from/(used) Investing Activities	**(290 239)**	**(331 977)**	**49 309**	**(17.0%)**	**(119 735)**	**41.3%**	**(72 135)**	**23.5%**	**(114 958)**	**34.6%**	**(263 558)**	**79.4%**	**(327 647)**	**181.3%**	**(84.9%)**
Cash Flow from Financing Activities															
Receipts	**103 742**	**103 742**	**259**	**.3%**	**(20 233)**	**(19.5%)**	**2 695**	**2.6%**	**4 349**	**4.2%**	**(12 748)**	**(12.3%)**	**1 289**	**5.3%**	**237.3%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	97 976	97 976	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5 766	5 766	259	4.5%	(20 233)	(351.3%)	2 695	53.2%	4 349	75.4%	(12 748)	(221.1%)	1 289	134.5%	237.3%
Payments	**(10 770)**	**(10 770)**	**(1 411)**	**14.4%**	**(4 134)**	**37.9%**	**-**	**-**	**(4 807)**	**38.6%**	**(11 737)**	**70.0%**	**(2 753)**	**69.0%**	**(48.8%)**
Repayment of borrowing	(10 770)	(10 770)	(1 411)	14.4%	(4 134)	37.9%	-	-	(4 807)	38.6%	(11 737)	70.0%	(2 753)	69.0%	(48.8%)
Net Cash from/(used) Financing Activities	**86 972**	**86 972**	**(1 152)**	**(2.5%)**	**(24 777)**	**(28.5%)**	**2 695**	**3.3%**	**(458)**	**(.5%)**	**(24 485)**	**(28.2%)**	**(1 552)**	**(8.8%)**	**(94.0%)**
Net Increase/(Decrease) in cash held	**(6 425)**	**(48 183)**	**56 819**	**(884.4%)**	**6 193**	**(96.4%)**	**27 308**	**(56.7%)**	**(108 563)**	**225.4%**	**(18 283)**	**37.9%**	**(240 167)**	**(340.4%)**	**(94.8%)**
Cash/cash equivalents at the year begin:	79 603	120 594	86 850	109.4%	153 712	196.1%	161 905	134.3%	189 213	157.0%	99 650	82.6%	334 628	169.3%	(44.2%)
Cash/cash equivalents at the year end:	73 178	72 118	143 712	215.7%	161 905	224.5%	189 213	262.2%	89 650	111.7%	89 650	111.7%	94 883	166.8%	(18.3%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	4 268	62.3%	446	6.5%	224	4.1%	2 116	30.2%	6 164	7.3%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	11 394	66.4%	746	3.8%	336	1.6%	4 072	7.9%	16 810	19.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	12 323	46.4%	1 632	3.8%	1 290	4.2%	12 576	40.5%	31 822	39.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	2 366	59.6%	346	6.3%	204	3.6%	1 719	30.6%	5 633	6.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	2 114	68.2%	372	7.5%	190	3.6%	1 660	31.1%	5 346	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	261	9.6%	144	5.4%	88	3.0%	2 172	81.6%	2 665	2.5%	-	-	-	-
Interest on Arrear Debtor Accounts	(3)	(1%)	189	7.6%	164	6.6%	2 157	85.9%	2 507	2.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 132	39.7%	2 011	6.6%	4 329	14.1%	11 890	39.2%	31 010	29.2%	-	-	-	-
Total By Income Source	**55 619**	**52.4%**	**6 662**	**6.3%**	**6 991**	**6.6%**	**36 857**	**34.7%**	**106 139**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 044	28.7%	722	10.3%	444	6.3%	3 927	54.8%	6 988	6.6%	-	-	-	-
Commercial	32 798	63.0%	1 992	3.8%	3 588	6.9%	13 633	26.3%	52 044	49.1%	-	-	-	-
Households	19 777	45.0%	3 948	9.0%	2 959	6.7%	17 309	39.3%	44 004	41.5%	-	-	-	-
Other	1 001	41.0%	1	.1%	1	.1%	1 438	58.8%	2 444	2.3%	-	-	-	-
Total By Customer Group	**55 619**	**52.4%**	**6 662**	**6.3%**	**6 991**	**6.6%**	**36 857**	**34.7%**	**106 139**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	29 410	100.0%	-	-	-	-	-	-	29 410	29.2%
Bulk Water	410	100.0%	-	-	-	-	-	-	410	.4%
PAYE deductions	5 690	100.0%	-	-	-	-	-	-	5 690	5.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 460	100.0%	-	-	-	-	-	-	4 460	4.4%
Loan redemptions	8 792	100.0%	-	-	-	-	-	-	8 792	8.7%
Trade Creditors	51 363	100.0%	-	-	-	-	-	-	51 363	51.1%
Auditor-General	33	100.0%	-	-	-	-	-	-	33	1%
Other	1 177	100.0%	-	-	-	-	-	-	1 177	1.2%
Total	**100 486**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**100 486**	**100.0%**

Contact Details

Municipal Manager	Mr M D Kaszile	012 249 7256
Financial Manager	Ms Elmari Wassermann	012 249 7148

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMAKHAZENI (MP314)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**199 831**	**280 642**	**54 465**	**27.2%**	**47 185**	**23.6%**	**44 749**	**22.4%**	**29 883**	**14.9%**	**176 224**	**88.1%**	**44 888**	**101.3%**	**(33.4%)**
Property rates	60 331	39 271	8 972	14.9%	6 466	10.6%	6 662	17.4%	6 716	17.1%	28 846	73.7%	13 561	102.7%	(47.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	43 798	39 798	7 796	17.8%	12 104	27.6%	12 239	30.7%	10 938	25.2%	42 163	106.0%	10 160	88.1%	(1.1%)
Service charges - water revenue	12 145	12 145	2 602	21.4%	3 036	25.0%	4 231	34.8%	2 369	19.5%	12 238	101.2%	2 949	109.8%	(19.7%)
Service charges - sanitation revenue	8 773	8 773	2 152	24.5%	2 200	25.1%	2 150	24.5%	1 980	17.8%	8 482	91.9%	3 026	98.3%	(23.0%)
Service charges - refuse revenue	8 996	8 996	2 496	27.8%	1 668	21.0%	2 196	24.4%	2 060	23.1%	8 420	94.2%	2 151	102.4%	(3.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	427	998	257	58.8%	256	68.0%	154	15.5%	259	20.4%	913	91.0%	341	102.4%	(43.6%)
Interest earned - external investments	216	330	90	44.0%	100	48.6%	92	28.2%	216	66.3%	508	156.2%	78	137.7%	177.3%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 668	12 131	6 116	110.0%	3 910	70.4%	2 660	23.9%	2 460	19.8%	15 311	126.6%	2 198	101.8%	(142%)
Licences and permits	7	7	3	39.0%	3	41.8%	1	13.6%	244	3,093.2%	255	3,382.7%	669	62.4%	(63.5%)
Agency services	2 384	2 384	286	11.7%	950	31.2%	1 316	55.2%	49	-	2 700	89.1%	641	146.2%	(100.0%)
Transfers recognised - operational	52 355	52 355	23 380	44.7%	16 477	31.5%	12 446	23.8%	3 600	6.7%	55 903	103.7%	16 672	98.8%	(71.9%)
Other own revenue	4 867	23 544	344	5.4%	202	4.1%	191	8%	1 040	4.5%	1 997	7.4%	297	108.8%	(249.5%)
Gains on disposal of PPE	54	719	-	-	-	-	-	-	-	-	-	-	-	106.8%	-
Operating Expenditure	**291 643**	**340 275**	**33 015**	**13.1%**	**44 847**	**17.8%**	**33 477**	**13.9%**	**43 414**	**18.1%**	**154 753**	**64.4%**	**40 382**	**59.7%**	**7.5%**
Employee related costs	80 593	80 460	17 333	21.5%	17 499	21.2%	17 650	21.9%	17 249	21.4%	69 732	86.7%	15 716	76.8%	9.8%
Remuneration of councillors	5 442	5 442	1 278	23.5%	1 278	23.5%	1 472	27.1%	888	16.3%	4 916	90.3%	1 543	99.3%	(42.4%)
Debt impairment	17 709	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	21 487	43 440	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 003	3 002	498	16.9%	1 673	81.0%	892	29.2%	1 665	59.1%	4 778	159.4%	1 041	163.7%	34.5%
Bulk purchases	46 570	46 570	7 446	16.0%	12 830	27.6%	5 150	11.2%	13 560	29.3%	38 830	84.6%	10 516	96.4%	12.3%
Other Materials	6 141	6 730	586	9.6%	1 487	24.2%	1 627	24.2%	1 455	21.6%	5 157	76.6%	1 079	43.9%	34.9%
Contracted services	6 320	4 668	968	15.3%	1 092	24.1%	812	16.2%	1 399	30.2%	3 963	79.0%	1 643	71.8%	(33.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	34 410	41 027	5 403	15.7%	8 782	25.6%	5 867	14.2%	7 210	17.6%	27 272	66.4%	7 044	69.8%	2.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(91 791)**	**(60 233)**	**21 350**		**2 338**		**11 272**		**(13 529)**		**21 471**		**4 488**		
Transfers recognised - capital	17 755	17 755	8 747	39.5%	-	-	11 008	62.0%	71	4%	17 826	100.4%	-	100.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	17 900	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(16 136)**	**(42 478)**	**30 137**		**2 338**		**22 280**		**(13 458)**		**39 297**		**4 488**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(16 136)**	**(42 478)**	**30 137**		**2 338**		**22 280**		**(13 458)**		**39 297**		**4 488**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(16 136)**	**(42 478)**	**30 137**		**2 338**		**22 280**		**(13 458)**		**39 297**		**4 488**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(16 136)**	**(42 478)**	**30 137**		**2 338**		**22 280**		**(13 458)**		**39 297**		**4 488**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**35 025**	**35 980**	**22**	**.1%**	**6 181**	**17.2%**	**639**	**1.8%**	**8 908**	**24.7%**	**15 748**	**43.8%**	**9 194**	**96.1%**	**(3.1%)**
National Government	16 867	16 867	-	-	6 027	35.7%	443	2.6%	8 712	51.6%	15 182	90.0%	9 186	100.0%	(5.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	17 900	17 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**34 767**	**34 767**	**-**	**-**	**6 027**	**17.3%**	**443**	**1.3%**	**8 712**	**25.1%**	**15 182**	**43.7%**	**9 186**	**100.0%**	**(5.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 158	1 213	22	1.9%	154	13.3%	196	16.1%	194	15.9%	566	46.4%	8	5.4%	2 400.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**35 025**	**35 980**	**22**	**.1%**	**6 181**	**17.2%**	**639**	**1.8%**	**8 908**	**24.7%**	**15 748**	**43.8%**	**9 194**	**96.1%**	**(3.1%)**
Governance and Administration	**34 435**	**34 518**	**4**	**-**	**6 169**	**17.9%**	**607**	**1.8%**	**8 741**	**34.7%**	**15 521**	**45.9%**	**9 164**	**99.1%**	**(4.3%)**
Executive & Council	34 767	34 710	-	-	6 027	17.3%	443	1.3%	8 712	25.1%	15 182	43.7%	9 186	99.8%	(5.2%)
Budget & Treasury Office	358	192	5	.4%	132	63.8%	-	-	-	-	132	72.9%	8	27.1%	(100.0%)
Corporate Services	166	266	-	-	23	12.2%	134	46.7%	-	-	156	54.7%	7	21.2%	(100.0%)
Community and Public Safety	**66**	**69**	**-**	**-**	**-**	**-**	**66**	**71.1%**	**-**	**-**	**66**	**71.1%**	**-**	**-**	**-**
Community & Social Services	24	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	38	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	39	39	-	-	-	-	15	43.2%	-	-	15	43.2%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**83**	**123**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**67.9%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	0	6.1%	(100.0%)
Road Transport	83	123	-	-	-	-	-	-	-	-	-	-	-	99.2%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**808**	**560**	**21**	**3.5%**	**-**	**-**	**47**	**8.4%**	**166**	**34.6%**	**252**	**46.8%**	**-**	**-**	**(100.0%)**
Electricity	200	200	-	-	-	-	-	-	164	82.0%	164	82.0%	-	-	(100.0%)
Water	200	150	21	10.5%	-	-	47	46.9%	-	-	68	67.9%	-	-	-
Waste Water Management	200	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	208	60	-	-	-	-	-	-	2	-	2	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**235 432**	**199 883**	**61 153**	**26.0%**	**47 185**	**20.0%**	**55 757**	**27.9%**	**29 905**	**15.0%**	**194 000**	**97.1%**	**45 086**	**101.3%**	**(33.7%)**
Property rates, penalties and collection charges	60 321	39 272	8 972	14.9%	6 406	10.6%	6 852	17.4%	6 744	17.2%	28 974	73.8%	12 661	152.7%	(47.7%)
Service charges	70 763	69 763	10 948	26.4%	16 276	39.2%	20 664	29.6%	13 668	23.9%	71 116	102.0%	17 282	94.8%	(7.9%)
Other revenue	31 165	20 024	6 936	22.3%	4 918	15.8%	4 662	23.3%	3 648	18.2%	20 164	99.2%	4 474	155.8%	(13.4%)
Government - operating	52 355	52 355	23 398	44.7%	16 477	31.5%	12 448	23.8%			52 353	100.0%	9 614	99.8%	(100.0%)
Government - capital	19 828	17 728	11 897	60.0%			11 595	65.4%	3 000	16.9%	26 492	149.4%		0.0%	(100.0%)
Interest	704	722	1	0.1%	108	49.6%	52	28.3%	216	66.3%	388	156.2%	626	305.3%	(99.6%)
Dividends															
Payments	**(182 434)**	**(187 815)**	**(23 372)**	**12.8%**	**(44 647)**	**24.6%**	**(33 477)**	**17.8%**	**(45 783)**	**24.4%**	**(147 388)**	**78.5%**	**(40 834)**	**81.1%**	**12.1%**
Suppliers and employees	(180 205)	(184 702)	(22 884)	12.7%	(43 174)	23.9%	(32 589)	17.6%	(43 668)	23.6%	(142 316)	77.1%	(39 013)	80.5%	11.9%

Finance charges	(2 000)	(3 000)	(400)	19.9%	(1 473)	81.5%	(600)	29.2%	(1 600)	59.1%	(4 773)	1564.4%	(1 341)	183.7%	34.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**53 039**	**12 000**	**37 891**	**71.4%**	**2 338**	**6.4%**	**22 285**	**184.6%**	**(15 500)**	**(131.8%)**	**46 611**	**300.2%**	**4 244**	**200.6%**	**(474.4%)**
Cash Flow from Investing Activities															
Receipts	**56**	-	-	-	-	-	-	-	-	-	-	-	-	**100.0%**	-
Proceeds on disposal of PPE	56	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(25 928)**	**(10 000)**	**(22)**	**-1%**	**(6 181)**	**17.2%**	**(639)**	**2.5%**	**(9 906)**	**49.2%**	**(15 748)**	**87.1%**	**(9 194)**	**96.1%**	**(3.1%)**
Capital assets	(25 928)	(10 000)	(22)	-1%	(6 181)	-17.2%	(639)	-2.5%	(9 906)	-49.2%	(15 748)	-87.1%	(9 194)	-96.1%	(3.1%)
Net Cash from/(used) Investing Activities	**(25 871)**	**(10 000)**	**(22)**	**-1%**	**(6 181)**	**17.2%**	**(639)**	**2.5%**	**(9 906)**	**49.2%**	**(15 748)**	**87.1%**	**(9 194)**	**96.8%**	**(3.1%)**
Cash Flow from Financing Activities															
Receipts	**58**	**30**	**32**	**57.4%**	**(2)**	**(3.7%)**	**3**	**9.5%**	**18**	**59.7%**	**56**	**169.2%**	**12**	**(68.2%)**	**58.1%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	58	30	32	57.4%	(2)	(3.7%)	3	9.5%	18	59.7%	56	169.2%	12	(68.2%)	58.1%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**58**	**30**	**32**	**57.4%**	**(2)**	**(3.7%)**	**3**	**9.5%**	**18**	**59.7%**	**56**	**169.2%**	**12**	**(68.2%)**	**58.1%**
Net Increase/(Decrease) in cash held	**17 213**	**(9 969)**	**37 891**	**220.1%**	**(3 845)**	**(22.3%)**	**21 644**	**(561.3%)**	**(24 778)**	**413.8%**	**30 914**	**(516.3%)**	**(4 938)**	**328.2%**	**401.7%**
Cash/cash equivalents at the year begin:	500	9 638	6 638	1 327.3%	44 027	9 563.0%	40 682	612.6%	62 326	939.3%	6 638	100.0%	62 827	(10.8%)	3.8%
Cash/cash equivalents at the year end:	17 713	668	44 527	251.4%	40 660	229.7%	62 326	9 469.3%	37 548	5 788.8%	37 552	5 788.8%	53 139	(204.9%)	(31.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange T rende	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Wate Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mrs Elizabeth T Kabalakala	013 253 7628
Financial Manager	Mrs Nkhoj Ngwenya	013 253 7628

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBISILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**488 837**	**488 837**	**156 775**	**32.1%**	**139 598**	**27.7%**	**145 553**	**29.8%**	**151 862**	**31.1%**	**589 784**	**120.7%**	**140 666**	**145.9%**	**8.4%**
Property rates	57 611	57 611	9 714	16.9%	9 704	16.8%	9 709	16.9%	9 716	16.9%	38 833	67.4%	69 766	785.2%	(86.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	41 752	41 752	10 326	24.7%	10 263	24.6%	19 686	47.1%	82 552	197.7%	122 825	294.2%	19 774	107.1%	458.8%
Service charges - sanitation revenue	1 791	1 791	396	22.1%	401	22.4%	431	24.0%	678	37.9%	1 905	106.4%	388	91.3%	74.6%
Service charges - refuse revenue	10 725	10 725	2 396	22.8%	2 372	22.6%	2 687	27.5%	23 211	211.2%	40 645	280.2%	4 392	102.5%	428.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	360	360	139	24.3%	155	19.6%	49	8.1%	227	40.1%	519	91.2%	292	102.1%	12.0%
Interest earned - external investments	2 469	2 469	1 194	48.4%	2 663	107.9%	1 661	67.3%	2 284	92.5%	7 913	216.4%	1 192	327.9%	92.5%
Interest earned - outstanding debtors	24 477	24 477	3 766	15.4%	4 310	17.6%	4 622	18.7%	5 680	23.2%	18 331	74.9%	6 592	96.2%	(13.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 000	1 000	181	18.1%	91	9.1%	83	8.3%	89	8.9%	424	28.2%	473	66.2%	(81.2%)
Licences and permits	312	312	113	36.2%	22	6.9%	14	4.4%	10	3.2%	159	50.8%	43	63.7%	(73.2%)
Agency services	6 136	6 136	-	-	646	10.5%	-	-	-	-	646	10.5%	266	74.7%	(100.0%)
Transfers recognised - operational	306 291	306 291	121 549	39.7%	96 838	31.6%	102 976	33.6%	3 033	1.0%	324 396	104.9%	1 127	101.3%	169.1%
Other own revenue	27 445	27 445	6 196	22.6%	7 339	26.7%	578	2.1%	14 380	52.4%	28 497	184.6%	10 916	971.6%	31.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**629 946**	**629 946**	**62 411**	**9.9%**	**106 562**	**16.9%**	**83 344**	**13.2%**	**86 947**	**13.8%**	**339 264**	**53.9%**	**79 434**	**71.7%**	**9.4%**
Employee related costs	157 341	157 341	34 508	22.4%	37 666	23.9%	36 256	24.5%	24 660	23.0%	132 660	89.7%	24 433	89.5%	1.1%
Remuneration of councillors	18 462	18 462	4 338	24.5%	4 660	25.2%	5 049	27.3%	5 067	27.6%	19 339	104.7%	4 934	91.9%	2.7%
Debt impairment	58 665	58 665	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	121 000	121 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	149 641	149 641	8 661	5.8%	30 875	24.6%	24 307	16.2%	23 266	15.6%	92 239	61.6%	10 935	98.2%	47.7%
Other Materials	1 100	1 100	-	-	83	7.6%	212	19.2%	43	3.9%	338	30.8%	3	49.4%	2450.3%
Contracted services	11 000	11 000	1 809	16.4%	3 736	34.0%	2 617	23.8%	2 960	27.0%	11 334	103.0%	1 567	115.2%	88.9%
Transfers and grants	16 922	16 922	4 444	26.3%	6 477	38.3%	9 152	49.3%	13 665	73.8%	34 136	183.9%	6 491	73.9%	110.5%
Other expenditure	114 133	114 133	18 732	16.4%	27 836	24.4%	16 518	13.8%	17 586	16.0%	79 258	69.4%	20 991	127.9%	(34.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(141 107)**	**(141 107)**	**94 365**		**33 036**		**62 209**		**64 915**		**250 520**		**60 611**		
Transfers recognised - capital	120 239	120 239	-	-	10 231	8.5%	2 000	1.7%	-	-	12 231	10.2%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(20 868)**	**(20 868)**	**94 365**		**33 268**		**64 209**		**64 915**		**262 751**		**60 611**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(20 868)**	**(20 868)**	**94 365**		**33 268**		**64 209**		**64 915**		**262 751**		**60 611**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(20 868)**	**(20 868)**	**94 365**		**33 268**		**64 209**		**64 915**		**262 751**		**60 611**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(20 868)**	**(20 868)**	**94 365**		**33 268**		**64 209**		**64 915**		**262 751**		**60 611**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**116 339**	**116 339**	**47 830**	**41.1%**	**13 874**	**11.9%**	**19 484**	**16.7%**	**69 328**	**59.6%**	**150 515**	**129.4%**	**43 479**	**62.8%**	**59.5%**
National Government	116 339	116 339	47 830	41.1%	13 874	11.9%	19 484	16.7%	69 328	59.6%	150 515	129.4%	43 479	62.8%	59.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**116 339**	**116 339**	**47 830**	**41.1%**	**13 874**	**11.9%**	**19 484**	**16.7%**	**69 328**	**59.6%**	**150 515**	**129.4%**	**43 479**	**62.8%**	**59.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**116 339**	**116 339**	**47 830**	**41.1%**	**13 874**	**11.9%**	**19 484**	**16.7%**	**69 328**	**59.6%**	**150 515**	**129.4%**	**43 479**	**62.8%**	**59.5%**
Governance and Administration	-	-	-	-	**164**	-	-	-	-	-	**164**	-	-	-	-
Executive & Council	-	-	-	-	164	-	-	-	-	-	164	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**115 239**	**115 239**	**47 039**	**40.8%**	**13 310**	**11.5%**	**19 484**	**16.9%**	**69 328**	**60.2%**	**149 159**	**129.4%**	**41 713**	**61.1%**	**66.2%**
Planning and Development	115 239	115 239	47 039	40.8%	13 310	11.5%	19 484	16.9%	69 328	60.2%	149 159	129.4%	41 713	61.1%	66.2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 100**	**1 100**	**792**	**72.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**792**	**72.0%**	**1 766**	**-**	**(100.0%)**
Electricity	1 100	1 100	792	72.0%	-	-	-	-	-	-	792	72.0%	1 766	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**510 584**	**510 584**	**181 365**	**35.5%**	**152 170**	**29.8%**	**108 628**	**21.3%**	**21 234**	**4.2%**	**463 397**	**90.8%**	**32 587**	**192.2%**	**(34.8%)**
Property rates, penalties and collection charges	25 481	25 481	144	.6%	345	1.4%	289	1.1%	272	1.1%	1 052	4.1%	5 459	921.0%	(95.0%)
Service charges	**16 864**	**16 864**	341	2.0%	**868**	4.6%	**686**	4.1%	**616**	3.6%	**2 449**	14.5%	779	**192.7%**	**(20.9%)**
Other revenue	39 924	39 924	6 333	15.9%	1 667	4.2%	1 072	3.0%	16 662	41.7%	25 737	64.5%	20 648	1 119.3%	(49.1%)
Government - operating	359 291	359 291	127 756	35.6%	109 630	30.5%	102 915	33.3%	3 022	1.0%	338 324	109.4%		99.8%	(100.0%)
Government - capital	124 811	124 811	46 308	37.1%	39 658	31.8%	3 715	4.0%			89 681	71.9%		100.0%	
Interest	2 104	2 104	1 038	49.3%	2 110	99.5%	1 152	91.9%	2 326	84.4%	6 625	291.0%	1 027	353.3%	75.2%
Dividends															
Payments	**(394 245)**	**(394 245)**	**(62 670)**	**15.9%**	**(109 688)**	**27.7%**	**(83 344)**	**21.1%**	**(87 312)**	**22.1%**	**(343 416)**	**86.8%**	**(79 434)**	**58.5%**	**9.9%**
Suppliers and employees	(389 845)	(389 845)	67 798)	16.8%	(102 412)	25.2%	(74 169)	19.0%	(73 647)	18.9%	(308 018)	79.0%	(79 434)	58.5%	(7.3%)

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 300)	(4 300)	(4 902)	114.0%	(6 427)	150.2%	(6 123)	212.9%	(13 660)	317.8%	(34 348)	800.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**116 339**	**116 339**	**116 690**	**102.0%**	**42 888**	**37.8%**	**23 394**	**21.7%**	**(69 078)**	**(58.8%)**	**120 691**	**104.8%**	**(46 668)**	**(82.7%)**	**41.9%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(116 339)	(116 339)	(46 268)	41.5%	(13 316)	11.4%	(19 464)	16.7%	(45 998)	39.5%	(127 938)	109.2%	(15 748)	41.3%	192.1%
Capital assets	(116 339)	(116 339)	(46 268)	41.5%	(13 316)	11.4%	(19 464)	16.7%	(45 998)	39.5%	(127 938)	109.2%	(15 748)	41.3%	192.1%
Net Cash from/(used) Investing Activities	**(116 339)**	**(116 339)**	**(46 268)**	**41.5%**	**(13 316)**	**11.4%**	**(19 464)**	**16.7%**	**(45 998)**	**39.5%**	**(127 938)**	**109.2%**	**(15 748)**	**41.3%**	**192.1%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(0)**	**(0)**	**70 427**	**##########**	**29 771**	**##########**	**3 930**	**##########**	**(112 074)**	**##########**	**(6 075)**	**##########**	**(62 613)**	**(17.5%)**	**79.0%**
Cash/cash equivalents at the year begin:	193	193	86 208	86 000.4%	156 427	166 427.1%	186 198	186 197.7%	191 998	191 998.2%	80 000	80 000.4%	166 614	46.3%	39.2%
Cash/cash equivalents at the year end:	193	193	156 427	156 421.8%	186 198	186 200.3%	191 998	192 693.9%	79 924	79 926.4%	79 924	79 926.4%	86 000	(53.8%)	(7.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	10 402	0.4%	61 641	20.0%	5 121	2.7%	169 674	58.7%	186 738	41.5%	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	17	1000.0%	17	0.0%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 745	3.4%	3 132	3.4%	3 127	3.4%	81 914	89.7%	91 322	20.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	271	16.3%	331	30.3%	125	7.5%	781	45.9%	1 508	4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	4 947	7.3%	27 786	40.8%	2 456	3.6%	33 450	49.8%	68 640	15.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 381	2.3%	1 679	2.3%	1 621	2.4%	61 438	91.8%	67 319	15.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 053	6.4%	12 422	38.2%	1 044	3.0%	16 906	54.8%	34 332	7.6%	-	-	-	-
Total By Income Source	**23 199**	**5.2%**	**107 088**	**23.8%**	**13 444**	**3.0%**	**366 252**	**68.1%**	**449 964**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 566	11.6%	1 139	11.2%	1 140	11.2%	6 664	63.7%	10 509	2.3%	-	-	-	-
Commercial	1 113	3.1%	910	7.3%	800	3.2%	22 166	82.4%	25 044	5.6%	-	-	-	-
Households	19 864	5.3%	89 910	37.8%	7 332	2.1%	124 551	52.7%	236 656	53.0%	-	-	-	-
Other	2 657	3.0%	15 030	8.3%	4 168	2.5%	141 869	84.6%	167 724	37.3%	-	-	-	-
Total By Customer Group	**25 199**	**5.2%**	**107 088**	**23.8%**	**13 444**	**3.0%**	**300 252**	**68.1%**	**449 964**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Dass		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 040	100.0%	-	-	-	-	-	-	9 040	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**9 040**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**9 040**	**100.0%**

Contact Details

Municipal Manager	Mr J I Strydom	013 666 8110
Financial Manager	Ms NG Nengovhela	013 666 8143

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**483 282**	**424 121**	**101 833**	**40.1%**	**159 788**	**37.4%**	**112 456**	**26.5%**	**26 382**	**6.2%**	**401 459**	**106.4%**	**48 152**	**57.0%**	**(45.2%)**
Property rates	12 000	20 000	2 603	20.8%	2 909	23.5%	4 204	17.0%	4 816	19.3%	14 464	57.9%	3 976	156.7%	21.4%
Property rates - penalties and collection charges	-	-	-	-	1 908	-	-	-	-	-	1 908	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	30 000	33 240	13 400	44.7%	12 434	41.4%	10 989	33.0%	9 910	29.8%	46 733	140.6%	27 093	288.8%	634.1%
Service charges - sanitation revenue	-	1 700	36	-	913	-	1 091	63.9%	927	54.5%	2 966	173.7%	924	122.8%	.4%
Service charges - refuse revenue	4 000	3 000	440	11.0%	1 038	25.9%	1 093	33.4%	1 077	35.9%	3 648	121.6%	1 031	112.2%	4.5%
Service charges - other	300	400	217	72.2%	532	177.3%	1 112	247.0%	1 633	362.9%	3 494	776.4%	61	99.1%	2 568.8%
Rental of facilities and equipment	100	-	23	12.4%	91	49.0%	37	-	30	-	181	-	12	73.1%	154.3%
Interest earned - external investments	7 500	7 500	2 198	29.3%	11 880	158.4%	2 229	29.7%	2 988	39.8%	19 276	257.0%	5 473	162.3%	45.7%
Interest earned - outstanding debtors	5 000	5 000	3 658	73.2%	4 934	98.7%	3 606	79.7%	2 962	59.2%	15 391	307.8%	6 249	171.4%	(52.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	200	200	45	22.5%	510	254.8%	538	269.0%	34	17.0%	1 128	563.2%	60	99.2%	(43.4%)
Licences and permits	4 000	5 000	4	.1%	6	.1%	1 946	38.9%	643	12.9%	2 598	52.0%	1 676	162.7%	(61.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	334 669	339 680	139 452	41.3%	112 151	33.5%	82 271	24.2%	-	-	333 873	98.2%	-	64.7%	-
Other own revenue	4 713	3 491	783	16.6%	1 880	39.9%	3 981	87.7%	1 377	39.4%	7 992	228.9%	813	84.3%	69.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**545 939**	**637 499**	**81 048**	**14.8%**	**101 017**	**18.5%**	**114 384**	**17.4%**	**127 693**	**19.4%**	**424 143**	**64.5%**	**103 932**	**66.6%**	**22.8%**
Employee related costs	116 870	161 190	30 586	26.9%	37 601	32.2%	49 557	27.6%	39 266	24.4%	156 534	97.1%	24 646	91.8%	13.4%
Remuneration of councillors	17 000	19 738	4 130	24.3%	4 170	24.5%	4 668	24.7%	4 388	22.2%	17 551	88.9%	5 215	92.9%	(21.2%)
Debt impairment	70 000	100 000	-	-	-	-	-	-	9 666	9.7%	9 666	9.7%	-	-	(100.0%)
Depreciation and asset impairment	160 000	160 000	-	-	-	-	-	-	-	-	-	-	631	3.9%	(100.0%)
Finance charges	500	150	22	4.4%	24	4.8%	14	9.4%	45	29.4%	105	69.6%	20	32.3%	58.1%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	28 800	40 648	6 082	20.8%	10 521	27.1%	7 091	18.6%	9 122	22.4%	32 346	86.0%	10 628	79.8%	(15.2%)
Contracted services	29 420	41 700	8 488	22.8%	9 694	34.1%	7 783	18.7%	11 050	27.5%	36 407	85.1%	9 624	95.1%	104.5%
Transfers and grants	6 610	8 282	97	2.1%	1 716	37.3%	1 072	14.8%	450	7.7%	3 385	52.9%	687	16.8%	(28.4%)
Other expenditure	126 620	147 444	27 152	20.8%	37 285	29.8%	48 498	22.9%	53 744	36.5%	166 658	113.0%	49 697	121.8%	17.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(142 567)**	**(233 378)**	**80 784**		**49 772**		**(1 928)**		**(101 311)**		**27 316**		**(55 780)**		
Transfers recognised - capital	120 751	127 233	-	-	42 263	35.0%	37 580	29.5%	-	-	79 843	62.7%	-	100.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(21 816)**	**(106 011)**	**80 784**		**92 035**		**35 652**		**(101 311)**		**107 159**		**(55 780)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(21 816)**	**(106 011)**	**80 784**		**92 035**		**35 652**		**(101 311)**		**107 159**		**(55 780)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(21 816)**	**(106 011)**	**80 784**		**92 035**		**35 652**		**(101 311)**		**107 159**		**(55 780)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(21 816)**	**(106 011)**	**80 784**		**92 035**		**35 652**		**(101 311)**		**107 159**		**(55 780)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**116 031**	**136 183**	**10 417**	**8.9%**	**36 191**	**30.7%**	**17 780**	**13.1%**	**58 098**	**42.7%**	**122 486**	**89.9%**	**28 129**	**109.1%**	**106.5%**
National Government	116 731	125 805	10 417	8.9%	36 191	31.0%	17 629	14.0%	52 348	41.6%	116 585	92.6%	27 932	116.1%	87.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**116 731**	**125 805**	**10 417**	**8.9%**	**36 191**	**31.0%**	**17 629**	**14.0%**	**52 348**	**41.6%**	**116 585**	**92.6%**	**27 932**	**116.1%**	**87.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 300	10 378	-	-	-	-	151	1.5%	5 750	55.4%	5 900	57.3%	197	44.7%	2 818.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**116 031**	**136 183**	**10 417**	**8.9%**	**36 191**	**30.7%**	**17 780**	**13.1%**	**58 098**	**42.7%**	**122 486**	**89.9%**	**28 129**	**109.1%**	**106.5%**
Governance and Administration	-	**1 867**	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	2 662	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**5 110**	**7 110**	**4 148**	**81.2%**	-	-	**1 151**	**16.2%**	**3 111**	**110.9%**	**7 910**	**111.3%**	**197**	**74.4%**	**1 478.7%**
Community & Social Services	5 010	704	4 099	81.8%	-	-	1 150	169.6%	2 349	333.7%	7 643	1 085.6%	197	74.4%	1 091.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 414	49	-	-	-	-	-	167	11.8%	216	15.2%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**25 387**	**1 387**	**-**	**3 421**	**-**	**847**	**3.3%**	**1 269**	**5.0%**	**6 925**	**27.3%**	**-**	**-**	**(100.0%)**
Planning and Development	-	11 072	1 387	-	3 421	-	-	-	1 264	11.1%	6 982	63.0%	-	-	(100.0%)
Road Transport	-	14 015	-	-	-	-	847	6.0%	-	-	847	6.0%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**109 541**	**105 819**	**4 872**	**4.4%**	**32 770**	**29.9%**	**15 739**	**14.9%**	**54 320**	**51.3%**	**107 700**	**101.8%**	**27 932**	**109.2%**	**94.5%**
Electricity	1 500	-	-	-	870	58.0%	-	-	870	-	1 740	-	-	-	-
Water	107 906	95 629	4 872	4.5%	30 388	28.2%	14 932	15.2%	39 797	41.6%	89 579	93.6%	27 932	110.3%	42.4%
Waste Water Management	-	10 190	-	-	1 512	-	1 187	11.5%	14 653	143.8%	17 348	167.6%	-	98.7%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**534 043**	**611 454**	**254 968**	**47.7%**	**373 196**	**69.9%**	**225 367**	**36.9%**	**26 381**	**4.3%**	**879 882**	**143.9%**	**198 965**	**167.8%**	**(86.7%)**
Property rates, penalties and collection charges	12 000	25 000	834	6.7%	288	2.3%	1 141	4.6%	3 294	13.2%	5 557	22.2%	155	31.2%	2 025.6%
Service charges	**34 000**	**39 000**	**11 098**	**32.6%**	**7 833**	**23.0%**	**5 466**	**14.0%**	**19 077**	**39.3%**	**34 649**	**88.8%**	**1 216**	**48.1%**	**747.8%**
Other revenue	4 423	58 822	62 333	1 409.3%	276 673	2 253.0%	98 152	166.9%	9 402	14.4%	350 249	595.4%	82 644	1 965.8%	-88.6%
Government - operating	344 604	349 600	132 176	38.3%	104 603	30.2%	79 455	22.9%	-	-	316 315	90.5%	82 394	91.3%	(100.0%)
Government - capital	140 016	137 032	46 527	33.2%	1 798	1.3%	40 153	29.3%	-	-	88 478	64.6%	31 556	34.8%	(100.0%)
Interest	12 000	17 000	2 100	21.8%	1 496	11.2%	8 402	33.4%	4 594	34.4%	16 592	102.2%	1	37.8%	7 933.0%
Dividends			-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(320 839)**	**(451 132)**	**(232 821)**	**71.4%**	**(104 159)**	**58.7%**	**(221 177)**	**53.8%**	**(118 618)**	**28.9%**	**(767 164)**	**186.4%**	**(102 243)**	**159.4%**	**16.0%**
Suppliers and employees	(321 049)	(404 656)	(232 724)	72.5%	(160 931)	63.1%	(220 053)	54.4%	(119 094)	29.2%	(752 810)	186.0%	(101 535)	161.8%	16.2%

Finance charges	(269)	(153)	-		(24)	12.0%	(32)	33.4%	(30)	19.7%	(156)	69.0%	(28)	39.8%	(9.0%)
Transfers and grants	(4 670)	(5 350)	(87)	2.1%	(1 520)	32.1%	(1 074)	10.9%	(462)	7.7%	(3 188)	49.0%	(698)	33.2%	(50.0%)
Net Cash from/(used) Operating Activities	**200 194**	**203 322**	**22 147**	**10.8%**	**178 616**	**93.8%**	**4 195**	**2.1%**	**(52 235)**	**(46.8%)**	**112 715**	**56.3%**	**90 725**	**194.5%**	**(192.4%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(118 031)	(126 193)	(5 083)	4.3%	(36 190)	30.7%	(17 783)	13.1%	(23 135)	17.9%	(82 191)	69.4%	(29 418)	169.1%	(18.8%)
Capital assets	(118 031)	(126 193)	(5 083)	4.3%	(36 190)	30.7%	(17 783)	13.1%	(23 135)	17.9%	(82 191)	69.4%	(29 418)	169.1%	(18.8%)
Net Cash from/(used) Investing Activities	**(118 031)**	**(126 193)**	**(5 083)**	**4.3%**	**(36 190)**	**30.7%**	**(17 783)**	**13.1%**	**(23 135)**	**17.9%**	**(82 191)**	**69.4%**	**(29 418)**	**169.1%**	**(18.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	25	68.8%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	25	68.8%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**25**	**68.8%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**90 133**	**64 127**	**17 064**	**10.9%**	**142 426**	**156.0%**	**(13 593)**	**(21.2%)**	**(115 369)**	**(179.9%)**	**30 526**	**47.6%**	**60 329**	**(741.8%)**	**(268.8%)**
Cash/cash equivalents at the year begin:	52 577	52 577	3 435	6.5%	20 499	39.0%	162 505	309.0%	149 332	284.0%	3 435	6.5%	17 823	4%	748.3%
Cash/cash equivalents at the year end:	142 710	116 704	20 499	14.4%	162 925	114.2%	148 932	127.9%	33 963	29.1%	33 963	29.1%	83 652	112.4%	(69.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	4 624	7.3%	2 927	3.9%	1 526	2.4%	56 156	88.4%	63 687	34.2%	-	-	53 744	84.6%
Receivables from Non-exchange Transactions - Prop	1	0.0%	1	0.0%	1	0.0%	27	0.0%	31	0.0%	-	-	27	0.0%
Receivables from Non-exchange Transactions - Royal	1 803	5.2%	1 012	2.3%	980	2.2%	27 487	89.4%	31 087	16.6%	-	-	27 481	88.5%
Receivables from Exchange Transactions - Waste Wat	192	1.4%	192	1.4%	190	1.4%	12 749	95.8%	13 322	7.1%	-	-	12 746	95.8%
Receivables from Exchange Transactions - Waste Ma	225	1.5%	228	1.5%	222	1.5%	13 854	95.4%	14 528	7.8%	-	-	13 835	95.3%
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 268	2.5%	1 282	2.5%	1 228	2.4%	46 242	92.7%	50 002	27.0%	-	-	49 542	92.5%
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 868)	(56.6%)	73	4.2%	(1 231)	(10.2%)	16 667	162.6%	12 266	6.6%	-	-	10 827	162.5%
Total By Income Source	**1 115**	**.6%**	**5 725**	**3.1%**	**2 912**	**1.6%**	**177 199**	**94.8%**	**186 951**	**100.0%**	**-**	**-**	**177 199**	**94.8%**
Debtors Age Analysis By Customer Group														
Organs of State	2 314	12.3%	2 864	15.8%	7		39 721	77.9%	29 910	14.4%	-	-	20 731	77.9%
Commercial	558	2.4%	346	2.8%	246	2.0%	11 290	93.0%	12 141	6.5%	-	-	11 290	93.0%
Households	(2 362)	(1.7%)	2 515	1.8%	2 659	1.9%	146 189	98.2%	147 850	79.1%	-	-	145 148	98.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 115**	**.6%**	**5 725**	**3.1%**	**2 912**	**1.6%**	**177 199**	**94.8%**	**186 901**	**100.0%**	**-**	**-**	**177 199**	**94.8%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	SS Mathenjwa	31/3/972-1101
Financial Manager	Shirleene Z C	31/3/972-1105

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**351 437**	**360 203**	**144 910**	**41.2%**	**115 574**	**32.9%**	**82 286**	**25.6%**	**8 052**	**2.2%**	**350 781**	**100.1%**	**8 601**	**100.1%**	**(7.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	135	135	26	20.0%	23	18.6%	57	47.6%	66	47.0%	161	134.0%	28	102.8%	103.9%
Interest earned - external investments	15 707	20 907	4 526	28.7%	5 667	36.0%	4 210	20.1%	8 038	38.4%	22 441	107.3%	5 672	114.7%	41.7%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	800	25	-	121	-	831	103.9%	123	15.4%	1 100	137.5%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	74	-	74	-	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	641	-	(100.0%)
Transfers recognised - operational	334 693	337 663	140 209	41.9%	109 658	32.8%	87 058	25.8%	(108)	(1.2%)	336 816	99.8%	588	99.2%	(230.1%)
Other own revenue	877	710	126	15.4%	104	11.8%	130	18.3%	418	54.2%	778	102.0%	1 743	29.8%	(76.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	29	-	(100.0%)
Operating Expenditure	**452 230**	**428 102**	**52 740**	**11.7%**	**83 917**	**18.6%**	**55 029**	**12.9%**	**129 635**	**30.3%**	**321 321**	**75.1%**	**87 488**	**63.8%**	**48.2%**
Employee related costs	156 986	169 200	39 058	18.7%	39 304	24.6%	15 078	13.8%	23 472	21.5%	84 912	77.7%	19 630	65.5%	19.6%
Remuneration of councillors	12 915	13 073	3 136	24.3%	3 191	24.7%	3 060	23.1%	3 282	25.1%	12 668	96.9%	3 801	76.9%	(13.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 711	11 342	2 266	25.3%	1 549	19.0%	3 070	27.1%	2 553	22.5%	9 437	83.2%	2 096	95.4%	22.4%
Finance charges	1 989	2 032	638	42.3%	10	8%	744	36.6%	10	4%	1 410	79.6%	468	41.3%	(97.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	80	-	(100.0%)
Contracted services	39 222	55 431	5 080	13.0%	11 308	28.8%	6 338	9.6%	7 720	13.9%	29 447	53.1%	4 720	33.3%	63.5%
Transfers and grants	236 206	192 667	14 662	6.2%	23 343	14.1%	19 922	10.9%	55 191	30.3%	123 313	67.7%	30 673	66.7%	49.2%
Other expenditure	43 201	54 694	8 018	18.4%	8 208	18.1%	7 553	13.8%	37 349	68.8%	59 644	109.7%	26 008	101.8%	91.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	53	-	53	-	994	-	(97.2%)
Surplus/(Deficit)	**(100 913)**	**(67 899)**	**92 170**		**31 658**		**37 257**		**(121 583)**		**39 461**		**(78 888)**		
Transfers recognised - capital	2 016	2 016	-	-	-	-	-	-	1 252	62.2%	1 252	62.2%	(493)	103.3%	(353.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(98 893)**	**(65 799)**	**92 170**		**31 658**		**37 257**		**(120 381)**		**40 712**		**(79 381)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(98 893)**	**(65 799)**	**92 170**		**31 658**		**37 257**		**(120 381)**		**40 712**		**(79 381)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(98 893)**	**(65 799)**	**92 170**		**31 658**		**37 257**		**(120 381)**		**40 712**		**(79 381)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(98 893)**	**(65 799)**	**92 170**		**31 658**		**37 257**		**(120 381)**		**40 712**		**(79 381)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**56 187**	**56 488**	**2 428**	**4.3%**	**3 516**	**6.0%**	**12 833**	**22.7%**	**20 150**	**35.7%**	**38 928**	**68.9%**	**8 014**	**73.3%**	**151.4%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	788	-	(100.0%)
Internally generated funds	56 187	56 488	2 428	4.3%	3 516	6.0%	12 833	22.7%	20 150	35.7%	38 928	68.9%	7 226	70.9%	178.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**56 187**	**56 488**	**2 428**	**4.2%**	**3 516**	**6.0%**	**12 833**	**22.7%**	**20 150**	**35.7%**	**38 928**	**68.9%**	**8 014**	**73.3%**	**151.4%**
Governance and Administration	**16 187**	**14 747**	**549**	**4%**	**417**	**7%**	**8 648**	**58.7%**	**6 449**	**58.4%**	**16 548**	**69.4%**	**868**	**115.1%**	**414.4%**
Executive & Council	-	4 260	88	-	87	-	882	20.8%	6 497	152.9%	7 555	176.6%	232	209.7%	2 463.8%
Budget & Treasury Office	16 187	80	-	-	36	1%	-	-	-	-	36	44.7%	120	58.2%	(100.0%)
Corporate Services	-	10 607	147	-	294	-	8 758	43.9%	(52)	(1.3%)	9 147	43.8%	524	91.2%	(109.8%)
Community and Public Safety	-	**11 500**	**1 185**	-	**1 173**	-	**1 614**	**9.3%**	**11 744**	**41.9%**	**14 541**	**68.8%**	**6 161**	**68.8%**	**14.7%**
Community & Social Services	-	-	-	-	-	-	4	-	-	-	4	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	30 000	2 183	-	3 132	-	2 154	7.2%	13 392	44.6%	20 863	69.4%	6 076	61.4%	119.6%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	1 644	-	-	-	-	772	42.0%	312	16.9%	1 085	59.0%	3	2.3%	4 474.7%
Economic and Environmental Services	**-**	**330**	**-**	**-**	**(34)**	**-**	**264**	**79.8%**	**-**	**-**	**230**	**69.4%**	**735**	**3 647.5%**	**(100.0%)**
Planning and Development	-	330	-	-	(34)	-	264	79.8%	-	-	230	69.4%	735	3 647.5%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**353 447**	**362 383**	**151 543**	**42.9%**	**115 295**	**32.6%**	**88 794**	**24.5%**	**750**	**.2%**	**356 382**	**98.4%**	**8 572**	**101.6%**	**(91.2%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	897	1 652	6 857	687.3%	(91	(9.1%)	(3 455)	(145.8%)	(5 361)	(324.8%)	(1 979)	(63.2%)	3 737	369.4%	(643.0%)
Government - operating	334 653	337 652	140 159	41.9%	109 758	32.8%	87 058	25.8%	(4 016)	(1.2%)	332 959	98.6%	1 018	101.3%	#NA(3%)
Government - capital	17 897	22 879	-	-	-	-	-	-	5 127	155.8%	5 127	22.4%	-	-	#DIV/0!
Interest	12 521	20 918	4 528	36.1%	5 667	36.0%	4 221	33.2%	8 116	38.8%	22 532	107.7%	3 816	83.3%	112.7%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(442 538)**	**(483 344)**	**(61 980)**	**14.0%**	**(76 614)**	**17.4%**	**(63 955)**	**15.8%**	**(68 787)**	**24.4%**	**(301 412)**	**74.4%**	**(61 221)**	**59.8%**	**61.4%**
Suppliers and employees	(354 344)	(403 344)	(40 180)	22.8%	(40 458)	21.3%	(40 284)	10.7%	(72 411)	17.9%	(353 317)	93.7%	(23 588)	77.8%	204.4%

Finance charges	(1 999)	-	(638)	42.3%	(10)	6%	(744)	-	(2 391)	-	(1 998)	-	(638)	(100.0%)
Transfers and grants	(336 289)	-	(14 602)	4.3%	(33 340)	14.1%	(19 923)	-	(106 270)	-	(94 407)	-	(34 673)	41.4%	(68.7%)
Net Cash from/(used) Operating Activities	**(89 691)**	**(43 040)**	**80 693**	**(100.7%)**	**38 491**	**(43.2%)**	**24 642**	**(57.7%)**	**(84 938)**	**227.8%**	**54 915**	**(127.7%)**	**(52 646)**	**(66.3%)**	**89.2%**
Cash Flow from Investing Activities															
Receipts	**-**	**(30 000)**	**-**	**-**	**36 658**	**-**	**(30 658)**	**96.5%**	**36 657**	**(96.5%)**	**36 657**	**(96.5%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease/increase in non-current investments	-	(30 000)	-	-	36 658	-	(36 658)	96.5%	36 657	(96.5%)	36 657	(96.5%)	-	-	(100.0%)
Payments	**(58 187)**	**(54 488)**	**(2 388)**	**4.1%**	**(1 512)**	**0.6%**	**(6 791)**	**12.6%**	**(30 238)**	**48.4%**	**(38 928)**	**68.9%**	**(5 014)**	**72.2%**	**227.4%**
Capital assets	(58 187)	(54 488)	(2 388)	4.1%	(1 512)	0.6%	(6 130)	10.9%	(30 238)	48.4%	(38 928)	68.9%	(5 014)	72.2%	227.4%
Net Cash from/(used) Investing Activities	**(58 187)**	**(84 488)**	**(2 388)**	**4.1%**	**35 145**	**(57.0%)**	**(43 448)**	**48.6%**	**10 418**	**(11.6%)**	**(2 272)**	**2.4%**	**(5 014)**	**61.6%**	**(238.6%)**
Cash Flow from Financing Activities															
Receipts	**(3 428)**	**3 428**	**(1 582)**	**46.5%**	**(58)**	**1.7%**	**1 659**	**49.2%**	**2 253**	**65.8%**	**2 253**	**65.8%**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	(3 428)	3 428	(1 582)	46.5%	(58)	1.7%	1 659	49.2%	2 253	65.8%	2 253	65.8%	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 436)**	**-**	**(6)**	**1%**	**-**	**-**	**(1 317)**	**-**	**1 319**	**-**	**61**	**-**	**-**	**(93.9%**	**(100.0%)**
Repayment of borrowing	(1 436)	-	(6)	1%	-	-	(1 317)	-	1 319	-	61	-	-	(93.9%	(100.0%)
Net Cash from/(used) Financing Activities	**(4 852)**	**3 428**	**(1 582)**	**23.4%**	**(58)**	**0%**	**(1 657)**	**(48.9%)**	**3 582**	**163.0%**	**2 317**	**67.6%**	**-**	**(93.9%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(154 130)**	**(124 102)**	**80 693**	**(55.6%)**	**71 598**	**(46.4%)**	**(20 212)**	**13.1%**	**(82 028)**	**61.2%**	**55 915**	**(41.8%)**	**(60 662)**	**(0.8%)**	**35.2%**
Cash/cash equivalents at the year begin:	401 763	402 390	402 390	100.4%	318 073	126.6%	588 641	139.6%	588 639	137.7%	402 390	100.0%	478 687	164.7%	18.7%
Cash/cash equivalents at the year end:	247 633	298 218	518 973	209.2%	589 641	238.1%	568 429	199.9%	497 395	163.4%	497 395	163.4%	418 024	1 339.8%	18.3%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	35	100.0%	-	-	-	-	-	-	35	1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	23 731	99.7%	40	2%	5	-	36	2%	23 812	99.9%	-	-	-	-
Total By Income Source	**23 766**	**99.7%**	**40**	**2%**	**5**	**-**	**36**	**2%**	**23 837**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	23 702	100.0%	-	-	-	-	-	-	23 702	99.6%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	4.7%	40	47.3%	5	5.8%	36	42.1%	85	4%	-	-	-	-
Total By Customer Group	**23 706**	**99.7%**	**40**	**2%**	**5**	**-**	**36**	**2%**	**23 837**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 156	100.0%	-	-	-	-	-	-	27 156	98.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	355	100.0%	-	-	-	-	-	-	355	1.8%
Total	**27 511**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**27 511**	**100.0%**

Contact Details

Municipal Manager	Ms Margaret Bosana	013 249 2000
Financial Manager	Ms AL Sterrier	013 249 2010

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**454 114**	**526 324**	**185 160**	**40.8%**	**67 824**	**14.9%**	**82 653**	**15.7%**	**56 855**	**10.8%**	**392 631**	**74.6%**	**70 813**	**99.2%**	**(27.9%)**
Property rates	99 967	86 637	86 970	87.0%	414	4%	266	3%	(677)	-1.8%	87 003	100.2%	(352)	85.3%	92.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	158 423	163 712	31 063	19.9%	34 203	21.6%	30 838	18.8%	30 744	18.8%	126 868	76.6%	22 846	84.8%	29.0%
Service charges - water revenue	29 433	37 464	6 516	22.1%	7 368	25.0%	7 396	19.7%	1 567	4.2%	22 842	61.0%	6 132	68.6%	(74.7%)
Service charges - sanitation revenue	12 283	22 697	2 094	17.0%	2 169	17.7%	2 720	8.3%	3 691	10.9%	10 673	32.1%	3 784	110.6%	(2.1%)
Service charges - refuse revenue	-	14 680	4 941	-	7 297	-	2 884	19.7%	9 472	64.5%	24 593	167.4%	2 002	92.4%	361.7%
Service charges - other	-	122	36	-	70	-	61	49.8%	4 588	3743.0%	4 756	3878.6%	-	-	(100.0%)
Rental of facilities and equipment	2 640	3 260	616	23.3%	767	29.1%	717	22.0%	751	21.9%	2 850	87.4%	685	110.4%	1.2%
Interest earned - external investments	626	676	153	16.2%	6	0%	160	28.7%	264	44.1%	638	91.6%	213	127.4%	19.4%
Interest earned - outstanding debtors	8 924	17 260	3 268	36.6%	4 074	51.0%	3 778	21.9%	3 877	22.5%	15 498	89.8%	2 985	124.2%	29.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 721	2 360	471	27.4%	821	47.7%	150	6.4%	328	13.9%	1 770	75.0%	418	149.2%	(21.6%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	14 160	30 830	2 984	21.1%	7 820	55.1%	6 114	19.8%	340	1.1%	17 264	56.0%	5 216	113.4%	(93.4%)
Transfers recognised - operational	156 716	153 770	63 632	40.6%	-	-	36 193	24.8%	-	-	99 826	64.9%	20 867	117.0%	(100.0%)
Other own revenue	19 185	9 868	2 356	12.3%	2 306	12.0%	1 536	15.6%	2 044	20.9%	8 241	84.4%	12 370	2 062.7%	(83.5%)
Gains on disposal of PPE	-	10 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**483 132**	**527 324**	**120 239**	**24.9%**	**109 792**	**22.7%**	**91 115**	**17.3%**	**129 036**	**24.5%**	**450 182**	**85.4%**	**152 922**	**97.4%**	**(15.8%)**
Employee related costs	116 339	140 399	33 343	28.7%	39 473	33.9%	33 850	24.1%	35 399	25.2%	142 066	101.2%	29 130	102.3%	21.4%
Remuneration of councillors	8 366	8 663	2 177	26.0%	2 170	25.9%	2 494	28.7%	2 262	26.1%	9 103	105.0%	2 182	104.6%	(28.3%)
Debt impairment	2 116	10 197	663	31.3%	0	0%	3	-	38	3%	706	6.7%	68 024	2 911.2%	(99.9%)
Depreciation and asset impairment	24 366	23 820	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	27 707	44 602	11 210	40.7%	10 604	38.2%	9 607	23.4%	20 260	46.0%	51 681	116.2%	7 678	120.9%	166.6%
Bulk purchases	172 128	184 660	34 194	19.7%	11 182	6.4%	16 378	17.8%	39 136	36.0%	101 893	97.2%	24 617	72.4%	(52.5%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	35 682	49 297	9 056	25.4%	10 910	30.6%	10 366	21.0%	12 430	25.1%	42 752	86.7%	13 056	102.8%	(6.3%)
Transfers and grants	8 605	11 568	1 487	17.3%	4 762	55.4%	4 700	42.1%	1 670	15.0%	12 620	113.0%	1 013	101.3%	10.7%
Other expenditure	74 111	119 522	28 008	37.8%	30 712	41.1%	12 316	10.3%	18 839	15.7%	89 867	74.8%	19 026	112.8%	18.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(28 998)**	**(1 000)**	**64 980**		**(41 968)**		**(8 263)**		**(72 181)**		**(57 551)**		**(74 109)**		
Transfers recognised - capital	46 647	46 647	-	-	29 131	62.5%	-	-	-	-	29 131	62.5%	486	1.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 639**	**45 647**	**64 980**		**(12 837)**		**(8 263)**		**(72 181)**		**(28 420)**		**(73 610)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 639**	**45 647**	**64 980**		**(12 837)**		**(8 263)**		**(72 181)**		**(28 420)**		**(73 610)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 639**	**45 647**	**64 980**		**(12 837)**		**(8 263)**		**(72 181)**		**(28 420)**		**(73 610)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 639**	**45 647**	**64 980**		**(12 837)**		**(8 263)**		**(72 181)**		**(28 420)**		**(73 610)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**44 278**	**44 503**	**-**	**-**	**24 178**	**54.6%**	**772**	**1.7%**	**32 038**	**72.0%**	**56 994**	**128.0%**	**21 225**	**105.3%**	**50.9%**
National Government	44 278	44 278	-	-	23 948	54.1%	772	1.7%	32 038	72.4%	56 758	128.2%	21 225	98.9%	50.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 278**	**44 278**	**-**	**-**	**23 948**	**54.1%**	**772**	**1.7%**	**32 038**	**72.4%**	**56 758**	**128.2%**	**21 225**	**99.9%**	**50.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	227	-	-	227	-	-	-	-	-	227	100.0%	-	340.1%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**44 278**	**44 503**	**-**	**-**	**24 175**	**54.6%**	**772**	**1.7%**	**32 038**	**72.0%**	**56 984**	**128.0%**	**21 225**	**105.3%**	**50.9%**
Governance and Administration	-	227	-	-	227	-	-	-	-	-	227	100.0%	-	1109.4%	-
Executive & Council	-	68	-	-	68	-	-	-	-	-	68	100.0%	-	-	-
Budget & Treasury Office	-	68	-	-	68	-	-	-	-	-	68	99.6%	-	10.2%	-
Corporate Services	-	71	-	-	71	-	-	-	-	-	71	99.8%	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**44 278**	**-**	**-**	**23 948**	**-**	**772**	**1.7%**	**32 038**	**72.4%**	**56 758**	**128.2%**	**433**	**79.0%**	**7 306.9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	44 278	-	-	23 948	-	772	1.7%	32 038	72.4%	56 758	128.2%	433	79.0%	7 306.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**44 278**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**20 793**	**93.3%**	**(100.0%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	359	71.7%	(100.0%)
Water	23 563	-	-	-	-	-	-	-	-	-	-	-	20 482	96.3%	(100.0%)
Waste Water Management	20 715	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**597 749**	**605 883**	**121 568**	**20.7%**	**124 213**	**21.1%**	**112 993**	**18.6%**	**72 564**	**12.0%**	**431 339**	**71.2%**	**97 589**	**196.1%**	**(25.7%)**
Property rates, penalties and collection charges	39 072	39 611	9 388	24.7%	19 917	52.3%	11 832	20.2%	28 137	48.0%	69 269	118.2%	24 758	29.6%	13.6%
Service charges	279 168	279 168	46 910	16.8%	48 203	17.6%	37 845	13.2%	43 536	15.6%	176 460	61.1%	32 788	-	(17.9%)
Other revenue	110 145	110 145	7 046	6.1%	5 777	5.0%	6 132	5.8%	888	8%	20 841	17.6%	20 665	-	(69.0%)
Government - operating	169 719	169 311	49 796	40.8%	32 905	26.0%	39 585	25.0%	-	-	156 311	150.0%	-	100.0%	-
Government - capital	49 647	49 647	17 736	36.0%	16 126	33.0%	36 500	63.0%	-	-	64 647	128.0%	-	126.1%	-
Interest									-	-	-	-	-	-	-
Dividends									-	-	-	-	-	-	-
Payments	**(478 694)**	**(487 663)**	**(112 613)**	**23.6%**	**(131 327)**	**27.2%**	**(78 167)**	**16.0%**	**(74 735)**	**15.2%**	**(396 778)**	**81.5%**	**(78 888)**	**95.2%**	**(5.3%)**
Suppliers and employees	(452 994)	(453 539)	(110 089)	24.1%	(118 113)	23.8%	(76 710)	16.9%	(74 156)	16.2%	(379 070)	83.2%	(74 628)	97.2%	(1.9%)

Finance charges	(22 109)	(31 478)	(2 522)	11.4%	(10 214)	53.7%	(1 398)	4.4%	(570)	1.8%	(17 709)	56.2%	(3 092)	64.3%	(833%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**109 664**	**110 681**	**8 956**	**8.2%**	**(7 115)**	**(6.5%)**	**34 666**	**23.3%**	**(2 167)**	**(1.8%)**	**34 666**	**29.1%**	**10 719**	**(238.1%)**	**(111.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(44 278)**	**(57 128)**	**(9 740)**	**22.0%**	**(22 334)**	**52.7%**	**(6 658)**	**10.6%**	**(31 993)**	**56.0%**	**(71 129)**	**124.5%**	**(19 958)**	**182.5%**	**69.8%**
Capital assets	(44 278)	(57 128)	(9 740)	22.0%	(22 334)	52.7%	(6 658)	10.6%	(31 993)	56.0%	(71 129)	124.5%	(19 958)	182.5%	69.8%
Net Cash from/(used) Investing Activities	**(44 278)**	**(57 128)**	**(9 740)**	**22.0%**	**(22 334)**	**52.7%**	**(6 658)**	**10.6%**	**(31 993)**	**56.0%**	**(71 129)**	**124.5%**	**(19 958)**	**182.5%**	**69.8%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**65 386**	**61 753**	**(783)**	**(1.2%)**	**(30 448)**	**(49.8%)**	**28 008**	**46.7%**	**(34 160)**	**(55.3%)**	**(36 566)**	**(59.2%)**	**(247)**	**(0.4%)**	**13 715.7%**
Cash/cash equivalents at the year begin:	5 000	4 000	8 687	176.9%	8 215	164.2%	(22 233)	(540.2%)	6 041	162.5%	8 687	220.9%	6 688	(10.2%)	(35%)
Cash/cash equivalents at the year end:	**70 386**	**65 847**	**8 216**	**11.7%**	**(22 233)**	**(31.6%)**	**6 041**	**10.8%**	**(27 563)**	**(41.9%)**	**(27 563)**	**(41.9%)**	**6 688**	**(10.2%)**	**(539.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 008	9.0%	1 736	4.3%	1 316	2.2%	34 284	63.0%	41 278	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	2 668	20.9%	2 910	7.3%	1 423	2.7%	20 570	69.8%	28 670	18.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	7 064	7.3%	3 366	3.3%	3 048	3.1%	62 305	86.1%	96 782	45.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 256	7.4%	1 366	3.7%	1 261	4.6%	21 666	85.2%	38 432	17.1%	-	-	-	-
Total By Income Source	**22 296**	**10.5%**	**9 410**	**4.4%**	**7 045**	**3.3%**	**174 614**	**81.8%**	**213 367**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	22 296	10.5%	9 410	4.4%	7 045	3.3%	174 614	81.8%	213 367	100.0%	-	-	-	-
Total By Customer Group	**22 296**	**10.5%**	**9 410**	**4.4%**	**7 045**	**3.3%**	**174 614**	**81.8%**	**213 367**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	15 070	4.2%	14 638	4.1%	11 044	3.1%	317 082	88.6%	357 833	87.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	2 034	100.0%	2 034	0%
Trade Creditors	12 645	39.6%	5 382	17.6%	812	2.6%	12 938	40.8%	31 878	7.7%
Auditor-General	98	1.0%	140	1.5%	219	2.3%	9 080	95.2%	9 538	2.3%
Other	-	-	-	-	-	-	10 150	100.0%	10 150	2.5%
Total	**27 714**	**6.7%**	**20 160**	**4.9%**	**12 075**	**2.9%**	**351 285**	**85.4%**	**411 244**	**100.0%**

Contact Details

Municipal Manager	Mr B G Kema	012 230 7133
Financial Manager	Mr N S Ntwritlaela (acting)	012 230 7371

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MBOMBELA (MP322)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**2 157 452**	**2 147 187**	**585 680**	**27.1%**	**527 305**	**24.4%**	**517 000**	**24.1%**	**384 450**	**17.9%**	**2 015 475**	**93.9%**	**424 636**	**102.0%**	**(11.8%)**
Property rates	374 063	374 063	89 909	23.8%	91 243	24.4%	94 183	25.2%	91 677	24.5%	366 012	97.8%	79 434	99.7%	15.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	760 628	760 628	191 640	25.2%	191 768	25.2%	188 647	24.8%	183 140	23.9%	745 997	97.3%	158 848	99.1%	15.3%
Service charges - water revenue	42 868	42 868	10 374	24.2%	9 602	22.4%	10 390	24.2%	8 440	19.7%	38 816	90.5%	7 398	100.1%	14.2%
Service charges - sanitation revenue	16 948	16 948	4 081	24.1%	4 231	25.0%	4 749	28.7%	3 281	19.8%	16 362	96.5%	4 703	95.7%	(30.2%)
Service charges - refuse revenue	76 805	76 805	19 141	24.9%	18 272	24.4%	17 664	23.4%	17 751	23.5%	73 829	89.6%	16 164	100.3%	(2.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	29 061	24 494	1 746	6.2%	3 483	12.4%	4 280	17.5%	3 282	13.4%	12 791	52.2%	1 757	41.4%	86.8%
Interest earned - external investments	9 475	8 341	2 398	25.3%	6060	(7.3%)	1 203	15.0%	1 607	19.3%	4 656	54.7%	1 108	60.8%	38.8%
Interest earned - outstanding debtors	8 447	10 438	1 934	22.9%	2 298	27.2%	3 770	36.2%	3 836	36.8%	11 840	113.5%	41 135	69.2%	(160.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 811	24 514	934	6.8%	430	3.1%	452	1.9%	814	3.3%	2 624	10.7%	1 490	30.3%	(45.3%)
Licences and permits	3	2 032	-	-	1	11.9%	2	-	1	-	3	-	3	75.6%	61.5%
Agency services	164 899	146 616	32 766	19.9%	31 799	19.2%	33 143	23.6%	43 726	29.8%	141 338	96.4%	33 057	101.4%	31.1%
Transfers recognised - operational	574 714	573 638	215 322	37.5%	188 846	29.2%	148 702	25.9%	123 627	21.5%	544 916	95.0%	116 638	119.7%	(69.2%)
Other own revenue	70 864	73 864	14 632	19.8%	10 927	21.0%	10 809	14.6%	15 021	21.4%	57 788	77.2%	13 921	124.4%	13.8%
Gains on disposal of PPE	4 360	4 360	1 928	37.8%	-	-	-	-	(1 503)	(36.1%)	77	1.7%	0	-	(102 284 933.0%)
Operating Expenditure	**2 159 345**	**2 264 059**	**462 473**	**21.2%**	**598 387**	**26.1%**	**585 759**	**25.8%**	**542 982**	**23.7%**	**2 159 872**	**94.5%**	**487 405**	**97.9%**	**11.2%**
Employee related costs	646 592	643 643	139 352	23.5%	141 041	23.8%	140 866	26.4%	144 611	24.6%	566 868	102.6%	129 138	102.2%	12.1%
Remuneration of councillors	29 411	29 010	6 843	23.6%	6 663	22.7%	8 096	27.4%	7 343	24.9%	28 946	99.4%	8 404	100.4%	(12.6%)
Debt impairment	74 074	79 211	15 975	21.4%	15 975	21.4%	15 975	20.1%	15 975	20.1%	63 900	80.6%	20 302	116.1%	(30.9%)
Depreciation and asset impairment	191 556	209 370	51 743	27.1%	37 711	27.1%	51 491	22.7%	52 803	22.3%	207 711	91.8%	53 709	100.2%	(1.8%)
Finance charges	54 340	54 340	433	8%	25 866	4758%	5 037	9.3%	20 484	37.7%	51 819	95.4%	24 097	94.6%	(15.5%)
Bulk purchases	427 101	526 610	109 201	25.6%	92 366	17.5%	102 196	28.9%	118 116	22.4%	491 884	93.4%	71 126	85.7%	66.1%
Other Materials	46 691	47 362	8 894	17.9%	11 682	2328%	11 344	24.0%	14 833	31.3%	46 753	98.7%	7 554	97.5%	101.7%
Contracted services	324 591	389 730	80 432	18.3%	119 938	36.8%	120 747	39.1%	90 241	23.2%	392 158	83.4%	80 599	97.3%	12.9%
Transfers and grants	150 339	154 411	32 180	21.4%	32 467	34.9%	35 937	22.4%	26 445	16.7%	146 988	92.0%	43 653	94.8%	(42.4%)
Other expenditure	204 647	229 222	40 339	17.9%	30 706	23.8%	49 453	29.4%	33 977	22.2%	202 387	88.3%	43 194	109.3%	29.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(24 093)**	**(127 872)**	**123 206**		**(49 082)**		**(67 859)**		**(157 612)**		**(143 198)**		**(52 768)**		**198.6%**
Transfers recognised - capital	406 592	589 492	191 998	29.9%	56 350	13.9%	52 859	8.5%	50 322	10.7%	298 528	49.8%	81 933	48.8%	15.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**382 499**	**461 620**	**224 305**		**15 401**		**(17 116)**		**(67 259)**		**155 330**		**29 166**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**382 499**	**461 620**	**224 305**		**15 401**		**(17 116)**		**(67 259)**		**155 330**		**29 166**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**382 499**	**461 620**	**224 305**		**15 401**		**(17 116)**		**(67 259)**		**155 330**		**29 166**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**382 499**	**461 620**	**224 305**		**15 401**		**(17 116)**		**(67 259)**		**155 330**		**29 166**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**582 416**	**897 538**	**112 464**	**19.3%**	**146 103**	**25.1%**	**91 134**	**11.3%**	**137 777**	**17.1%**	**487 478**	**68.4%**	**136 057**	**63.2%**	**1.3%**
National Government	406 592	524 501	63 920	15.7%	107 470	26.4%	56 357	10.7%	89 928	17.1%	317 674	60.6%	109 193	68.8%	(17.8%)
Provincial Government	30 000	64 068	17 365	57.9%	(1 688)	(5.6%)	5 232	8.2%	20 284	31.7%	41 310	64.5%	1 609	55.3%	1 162.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**436 592**	**588 569**	**81 284**	**18.6%**	**105 804**	**24.2%**	**61 589**	**10.5%**	**110 212**	**18.7%**	**359 889**	**61.4%**	**110 802**	**68.5%**	**(0.5%)**
Borrowing	36 280	47 760	24 497	68.8%	2 932	16.8%	5 978	12.5%	12 718	(5.8%)	33 926	70.4%	11 223	44.4%	(724.3%)
Internally generated funds	107 488	163 127	6 683	6.2%	34 367	32.0%	23 569	14.3%	20 339	18.4%	84 958	57.3%	13 448	56.3%	125.9%
Public contributions and donations	6 058	6 058	-	-	-	-	-	-	-	-	-	-	431	43.8%	(100.0%)
Capital Expenditure Standard Classification	**582 416**	**897 538**	**112 464**	**19.3%**	**146 103**	**25.1%**	**91 134**	**11.3%**	**137 777**	**17.1%**	**487 478**	**68.4%**	**136 057**	**63.2%**	**1.3%**
Governance and Administration	79 167	98 760	34 405	65.1%	16 165	19.1%	15 116	16.1%	14 481	14.1%	79 167	101.1%	14 707	418.3%	1.9%
Executive & Council	6 339	8 680	-	-	1 726	207%	-	-	614	7.2%	2 340	27.2%	-	25.4%	(100.0%)
Budget & Treasury Office	6 508	11 042	480	7.3%	2 190	31.6%	167	1.5%	1 480	12.3%	4 318	39.5%	1 415	86.3%	4.7%
Corporate Services	7 563	10 668	21 189	288.9%	10 187	1766%	23 969	216.2%	14 579	137.4%	70 924	687.2%	10 247	360.2%	(4.4%)
Community and Public Safety	41 141	10 795	1 717	8.9%	15 156	54.1%	6 161	11.9%	11 749	14.6%	10 661	83.9%	6 664	97.1%	111.1%
Community & Social Services	10 919	33 770	291	1.8%	4 911	300%	3 441	10.2%	3 235	9.6%	11 878	35.2%	1 686	17.3%	199.4%
Sport And Recreation	15 025	2 571	346	2.3%	915	6.0%	58	3.5%	2 272	88.8%	3 314	128.9%	627	28.2%	261.8%
Public Safety	15 193	3 638	3 080	20.8%	4 576	42.2%	1 606	50.2%	6 272	226.1%	17 775	488.7%	3 452	-	139.3%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**291 482**	**369 813**	**28 230**	**14.0%**	**67 936**	**33.7%**	**31 272**	**8.5%**	**56 330**	**15.2%**	**183 741**	**49.7%**	**75 116**	**64.3%**	**(25.0%)**
Planning and Development	27 165	21 465	397	1.1%	2 367	8.7%	158	7%	8 662	40.3%	11 584	53.9%	2 553	28.9%	240.9%
Road Transport	174 342	348 348	27 833	16.0%	65 569	37.6%	31 117	8.9%	47 667	13.7%	172 186	49.4%	72 561	66.5%	(34.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**316 223**	**367 694**	**50 780**	**16.0%**	**56 001**	**17.8%**	**31 352**	**8.5%**	**59 778**	**13.8%**	**190 930**	**51.9%**	**39 158**	**49.3%**	**29.7%**
Electricity	31 603	41 603	11 007	35.0%	8 132	21.1%	1 567	4.0%	3 668	8.8%	23 648	56.8%	7 564	52.4%	(51.5%)
Water	208 277	270 198	46 527	19.5%	36 228	14.6%	26 620	9.7%	41 344	15.3%	149 745	54.4%	23 222	52.8%	64.0%
Waste Water Management	34 323	39 823	992	2.8%	9 910	30.0%	1 197	3.1%	1 066	2.3%	13 332	29.6%	8 371	29.8%	(82.7%)
Waste Management	11 900	12 000	-	-	1 136	9.6%	1 618	13.5%	4 579	38.2%	7 332	61.1%	-	52.3%	(100.0%)
Other	-	-	**74**	-	-	-	-	-	**318**	-	**393**	-	-	-	**(100.0%)**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**2 574 868**	**2 538 833**	**712 948**	**27.7%**	**766 858**	**29.8%**	**782 038**	**30.8%**	**485 249**	**16.0%**	**2 667 093**	**105.1%**	**426 358**	**197.1%**	**(5.4%)**
Property rates, penalties and collection charges	354 648	354 648	297 616	83.9%	388 439	109.5%	296 592	83.6%	332 454	93.7%	1 315 100	370.8%	261 646	336.8%	27.4%
Service charges	969 832	963 418	20 914	2.2%	21 626	2.2%	20 966	2.2%	24 746	2.6%	88 252	16.6%	22 191	11.2%	11.5%
Other revenue	271 102	232 602	40 402	14.9%	32 595	12.0%	37 122	16.7%	47 310	19.7%	157 429	62.2%	39 584	97.4%	19.5%
Government - operating	471 622	459 462	193 326	40.8%	141 830	30.1%	115 218	25.1%	-	-	449 974	97.9%	102 244	97.8%	(100.0%)
Government - capital	401 664	401 664	161 322	39.8%	181 168	44.1%	308 751	76.9%	-	-	649 674	161.7%	1	0.0%	(100.0%)
Interest	57 605	99 719	39	0%	1	0%	1	0.0%	733	3.9%	1 040	0.0%	648	1.5%	343.8%
Dividends															
Payments	**(1 991 773)**	**(1 883 747)**	**(726 436)**	**36.2%**	**(529 494)**	**26.4%**	**(614 338)**	**32.4%**	**(435 914)**	**23.0%**	**(2 336 183)**	**123.4%**	**(329 149)**	**127.1%**	**32.4%**
Suppliers and employees	(1 711 035)	(1 799 433)	(724 711)	42.3%	(646 735)	37.8%	(605 661)	34.3%	(397 158)	21.9%	(2 353 666)	128.1%	(260 035)	155.8%	48.9%

Finance charges	(40 596)	(40 596)	(422)	1.1%	(19 436)	23.6%	(6 683)	16.6%	(19 967)	47.2%	(36 468)	90.8%	(39 272)	163.8%	(53 415)
Transfers and grants	(132 039)	(87 126)	(1 388)	1.6%	(2 322)	2.8%	(1 026)	3.0%	(29 756)	34.2%	(34 019)	41.2%	(29 667)	33.2%	(5 454)
Net Cash from/(used) Operating Activities	**673 088**	**645 688**	**(13 491)**	**(2.0%)**	**207 264**	**30.8%**	**167 752**	**25.0%**	**(39 665)**	**(4.8%)**	**330 915**	**51.3%**	**99 231**	**51.6%**	**(122 3%)**
Cash Flow from Investing Activities															
Receipts	**4 398**	**287 269**	**1 727**	**39.3%**	**171**	**3.9%**	**910**	**.4%**	**871**	**.4%**	**3 693**	**1.8%**	**24 671**	**93.3%**	**(96.5%)**
Proceeds on disposal of PPE	4 398	4 398	1 727	39.3%	171	3.9%	916	20.9%	871	19.8%	3 693	83.9%	24 671	2 163.6%	(66.5%)
Decrease in non-current debtors	-	63 342	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	147 510	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(582 418)**	**(887 538)**	**(96 663)**	**16.6%**	**(171 172)**	**29.4%**	**(91 673)**	**11.4%**	**(132 998)**	**15.3%**	**(692 704)**	**61.0%**	**(126 228)**	**69.7%**	**5.4%**
Capital assets	(582 418)	(887 538)	(96 663)	16.6%	(171 172)	29.4%	(91 673)	11.4%	(132 998)	15.3%	(692 704)	61.0%	(126 228)	69.7%	5.4%
Net Cash from/(used) Investing Activities	**(578 020)**	**(600 269)**	**(94 936)**	**16.4%**	**(171 001)**	**29.6%**	**(90 957)**	**15.2%**	**(132 125)**	**22.0%**	**(689 035)**	**91.3%**	**(101 558)**	**55.9%**	**38.1%**
Cash Flow from Financing Activities															
Receipts	**44 486**	**52 018**	**19 678**	**42.4%**	**19 597**	**41.8%**	**12 597**	**24.2%**	**1 946**	**3.7%**	**52 018**	**100.0%**	**26 018**	**51.9%**	**(92.7%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	44 486	52 018	19 678	42.4%	19 597	41.8%	12 597	24.2%	1 946	3.7%	52 018	100.0%	26 018	51.9%	(92.7%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(18 598)**	**(31 813)**	**(1 417)**	**8.7%**	**(7 823)**	**42.1%**	**(4 631)**	**31.3%**	**(15 417)**	**47.7%**	**(74 464)**	**117.3%**	**(5 668)**	**110.7%**	**14.9%**
Repayment of borrowing	(18 598)	(31 813)	(1 417)	8.7%	(7 823)	42.1%	(4 631)	31.3%	(15 417)	47.7%	(74 464)	117.3%	(5 668)	110.7%	14.9%
Net Cash from/(used) Financing Activities	**25 888**	**20 205**	**17 261**	**66.7%**	**10 774**	**41.6%**	**7 965**	**26.4%**	**(8 467)**	**(28.0%)**	**27 553**	**91.2%**	**17 554**	**39.7%**	**(148.2%)**
Net Increase/(Decrease) in cash held	**120 956**	**74 961**	**(95 166)**	**(73.4%)**	**47 137**	**36.0%**	**84 710**	**113.0%**	**(171 258)**	**(228.5%)**	**(130 576)**	**(174.2%)**	**15 197**	**(12.8%)**	**(1 226.9%)**
Cash/cash equivalents at the year begin:	152 768	94 844	94 844	62.1%	3 678	3.9%	32 810	53.6%	130 520	142.9%	94 844	100.0%	73 628	100.0%	84.3%
Cash/cash equivalents at the year end:	274 737	169 806	3 678	1.3%	50 815	18.5%	130 530	79.8%	(39 738)	(31.9%)	(35 732)	(21.0%)	88 737	97.7%	(149.2%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 923	19.6%	9	1%	1 128	44%	9 946	71.7%	13 924	5.5%	-	-	-	-
Trade and Other Receivables from Exchange Transac	39 841	66.7%	668	1.5%	4 668	8.5%	14 082	240%	58 422	23.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	21 143	16.5%	336	2%	7 241	6.6%	81 004	74.7%	109 144	43.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	845	15.5%	6	1%	337	6.2%	4 229	78.1%	5 466	2.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	4 413	14.9%	183	6%	1 882	6.3%	23 334	78.7%	29 680	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	217	5.0%	0	-	343	8.0%	3 660	84.9%	4 322	1.7%	-	-	-	-
Interest on Arrear Debtor Accounts	1 101	6.2%	6	-	1 540	8.7%	15 019	85.1%	18 192	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 486	9.4%	286	2.4%	1 328	8.8%	11 921	79.1%	15 140	6.0%	-	-	-	-
Total By Income Source	**69 992**	**27.6%**	**1 434**	**.6%**	**18 947**	**7.5%**	**164 295**	**64.7%**	**253 771**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	7 594	13.6%	83	1%	3 719	6.7%	43 780	78.6%	55 176	21.7%	-	-	-	-
Commercial	22 425	62.8%	41	1%	3 349	9.4%	9 884	28.0%	35 160	13.9%	-	-	-	-
Households	39 973	29.4%	1 308	1%	12 758	9.4%	79 000	58.2%	135 826	53.5%	-	-	-	-
Other	999	23.4%	2	1%	122	2.9%	3 632	72.3%	4 755	1.9%	-	-	-	-
Total By Customer Group	**69 992**	**27.6%**	**1 434**	**.6%**	**18 947**	**7.5%**	**164 295**	**64.7%**	**253 771**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	42 772	90.2%	4 668	9.7%	-	-	-	-	47 380	15.0%
Bulk Water	-	-	778	2.7%	190	.7%	28 009	96.7%	28 982	9.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemients	23 477	100.0%	-	-	-	-	-	-	23 477	7.4%
Trade Creditors	42 809	100.0%	-	-	-	-	-	-	42 809	13.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	43 143	25.4%	27 971	16.2%	23 266	13.6%	76 527	45.4%	172 987	54.8%
Total	**152 096**	**48.2%**	**33 349**	**10.6%**	**23 456**	**7.4%**	**106 512**	**33.8%**	**315 397**	**100.0%**

Contact Details

Municipal Manager	Mr N M Skosana	013 759 2045
Financial Manager	Mr C P Nkosana	013 759 2045

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: UMJINDI (MP323)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**244 715**	**244 713**	**70 504**	**28.8%**	**60 834**	**24.9%**	**71 645**	**29.3%**	**42 673**	**17.4%**	**245 656**	**100.4%**	**57 842**	**95.1%**	**(26.2%)**
Property rates	18 804	18 804	6 235	33.2%	6 101	32.6%	6 118	32.9%	6 097	32.8%	24 551	131.9%	5 121	111.3%	19.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	83 784	83 784	18 468	22.0%	15 991	19.1%	21 071	25.1%	17 992	20.4%	72 522	86.2%	17 631	89.1%	(3.1%)
Service charges - water revenue	38 115	38 115	8 387	22.1%	11 810	30.1%	12 133	43.2%	9 750	32.3%	42 080	128.4%	11 016	92.9%	(11.5%)
Service charges - sanitation revenue	8 280	8 280	1 127	24.5%	1 511	24.1%	1 589	25.3%	1 554	24.7%	6 180	99.6%	1 315	95.7%	18.1%
Service charges - refuse revenue	13 588	13 588	3 407	25.1%	3 401	25.0%	3 422	25.2%	3 458	25.4%	13 688	100.7%	3 150	101.7%	9.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 350	1 350	172	12.7%	176	13.0%	167	12.3%	164	11.4%	679	49.2%	235	76.4%	(31.2%)
Interest earned - external investments	371	371	739	199.2%	280	75.5%	616	166.6%	665	179.2%	2 300	620.7%	409	212.6%	62.7%
Interest earned - outstanding debtors	2 120	2 120	1 004	47.3%	1 597	75.3%	1 722	81.2%	1 819	85.8%	6 142	289.7%	1 561	267.3%	33.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	397	397	8	2.0%	0	0%	-	-	39	14.6%	47	17.6%	17	47.2%	134.2%
Licences and permits	1 784	1 782	1	-	1	-	112	6.4%	4	2%	119	6.7%	182	1 479.2%	(97.8%)
Agency services	1 311	1 311	-	-	-	-	2 452	302.5%	441	36.4%	2 893	220.6%	695	89.5%	(20.5%)
Transfers recognised - operational	71 408	71 408	29 071	39.3%	19 131	26.8%	20 597	28.8%	-	-	67 799	94.9%	10 756	92.8%	(100.0%)
Other own revenue	4 101	6 101	2 094	41.8%	835	13.7%	1 601	27.1%	1 651	26.2%	6 381	108.6%	666	68.1%	62.5%
Gains on disposal of PPE	7 668	7 668	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**280 306**	**280 306**	**51 955**	**18.1%**	**55 087**	**19.2%**	**57 948**	**20.1%**	**71 922**	**25.1%**	**236 912**	**82.8%**	**51 177**	**75.8%**	**40.5%**
Employee related costs	91 018	91 018	20 699	22.8%	20 576	22.6%	21 849	23.9%	22 244	24.3%	85 077	93.0%	19 524	88.5%	14.0%
Remuneration of councillors	7 463	7 463	1 446	19.3%	1 446	19.3%	1 528	20.5%	1 703	22.1%	6 124	82.3%	1 606	81.7%	6.0%
Debt impairment	16 294	16 294	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 380	24 380	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	799	799	194	24.3%	(88)	(11.0%)	170	21.2%	46	5.7%	322	40.2%	1 031	170.3%	(95.5%)
Bulk purchases	71 721	71 721	19 352	27.0%	17 410	24.3%	16 606	23.2%	26 660	37.4%	80 234	111.9%	14 606	97.4%	79.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 468	12 468	-	-	3 291	26.7%	2 412	19.4%	2 999	24.1%	8 613	69.1%	944	62.8%	217.8%
Transfers and grants	8 272	8 272	2 647	31.8%	2 287	27.3%	2 707	32.3%	2 166	26.2%	9 806	117.5%	3 664	165.2%	(43.2%)
Other expenditure	53 390	53 390	7 428	13.9%	10 037	19.2%	12 220	22.9%	15 999	29.9%	45 801	85.8%	9 160	69.2%	74.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(41 591)**	**(41 591)**	**18 548**		**5 747**		**14 697**		**(29 248)**		**9 744**		**6 665**		
Transfers recognised - capital	114 630	109 230	4	-	-	-	(13)	-	-	-	(9)	-	-	26.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**73 039**	**67 640**	**18 552**		**5 747**		**14 684**		**(29 248)**		**9 735**		**6 665**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**73 039**	**67 640**	**18 552**		**5 747**		**14 684**		**(29 248)**		**9 735**		**6 665**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**73 039**	**67 640**	**18 552**		**5 747**		**14 684**		**(29 248)**		**9 735**		**6 665**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**73 039**	**67 640**	**18 552**		**5 747**		**14 684**		**(29 248)**		**9 735**		**6 665**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**116 281**	**116 287**	**20 785**	**17.8%**	**39 253**	**33.2%**	**16 682**	**13.8%**	**30 766**	**26.5%**	**106 886**	**91.9%**	**29 981**	**77.2%**	**2.6%**
National Government	114 630	112 536	20 785	18.1%	39 253	34.2%	15 553	13.8%	30 766	27.3%	106 304	94.5%	29 981	91.9%	2.6%
Provincial Government	-	-	-	-	-	-	582	-	-	-	582	-	-	13.1%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**114 630**	**112 536**	**20 785**	**18.1%**	**39 253**	**34.2%**	**16 082**	**14.3%**	**30 766**	**27.3%**	**106 886**	**95.0%**	**29 981**	**91.7%**	**2.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 731	3 731	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**116 281**	**116 287**	**20 785**	**17.8%**	**39 253**	**33.2%**	**16 082**	**13.8%**	**30 766**	**26.5%**	**106 886**	**91.9%**	**29 981**	**77.2%**	**2.6%**
Governance and Administration	**1 676**	**1 676**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Executive & Council	41	41	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 585	1 585	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	450	450	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**165**	**165**	**(4)**	**(2.1%)**	**1 767**	**(660.9%)**	**53**	**0.0%**	**-**	**-**	**1 816**	**701.3%**	**15 765**	**348.0%**	**(100.0%)**
Community & Social Services	127	127	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	265	265	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	169	169	155	134.9%	3 782	3 754.7%	31	51.2%	-	-	3 968	3 968.0%	10 768	468.7%	(100.0%)
Housing	33	33	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 211**	**4 757**	**-**	**-**	**1 744**	**17.1%**	**-**	**-**	**-**	**-**	**1 744**	**36.3%**	**-**	**1.3%**	**-**
Planning and Development	107	107	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 084	4 650	-	-	1 744	17.3%	-	-	-	-	1 744	37.5%	-	1.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**105 721**	**109 021**	**20 630**	**19.5%**	**37 718**	**35.8%**	**16 031**	**14.7%**	**30 766**	**28.2%**	**101 145**	**92.8%**	**13 213**	**87.4%**	**66.1%**
Electricity	8 400	8 400	233	2.8%	4 598	54.7%	927	11.0%	294	3.5%	6 053	81.7%	119	39.7%	2 368.7%
Water	97 291	100 591	20 407	21.0%	29 660	30.5%	15 404	15.3%	30 472	30.3%	95 943	95.4%	14 786	119.3%	106.1%
Waste Water Management	30	30	-	-	-	-	-	-	-	-	-	-	4 416	42.3%	(100.0%)
Waste Management	0	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**340 613**	**343 913**	**112 386**	**33.0%**	**117 736**	**34.6%**	**85 313**	**24.8%**	**56 302**	**16.4%**	**371 737**	**108.1%**	**60 464**	**101.7%**	**(6.9%)**
Property rates, penalties and collection charges	16 376	16 376	4 596	28.1%	4 564	27.9%	5 139	31.4%	6 622	40.4%	20 951	127.9%	5 172	-	28.6%
Service charges	169 191	169 191	39 797	23.5%	30 931	18.3%	31 242	23.0%	37 932	39.3%	139 460	169.7%	29 864	75.8%	27.0%
Other revenue	10 425	10 532	12 958	124.3%	16 072	154.1%	12 752	121.0%	11 531	109.1%	49 948	440.7%	8 226	-	19.8%
Government - operating	71 409	71 409	31 575	44.2%	19 562	27.4%	17 272	24.2%	-	-	67 909	95.1%	12 782	72.3%	(100.0%)
Government - capital	70 828	70 828	21 335	30.1%	46 148	65.2%	18 274	25.8%	-	-	85 757	121.1%	-	0.0%	-
Interest	2 384	2 566	1 127	46.2%	258	10.6%	634	24.7%	660	25.8%	2 680	104.4%	424	47.3%	62.7%
Dividends															
Payments	**(329 199)**	**(329 199)**	**(56 381)**	**24.6%**	**(51 927)**	**22.7%**	**(56 965)**	**23.6%**	**(71 107)**	**31.0%**	**(237 861)**	**103.8%**	**(52 225)**	**100.0%**	**36.2%**
Suppliers and employees	(320 025)	(320 025)	63 540)	24.3%	(49 726)	23.6%	(66 749)	25.3%	(68 600)	31.3%	(227 978)	103.6%	(47 228)	99.9%	45.5%

Finance charges	(596)	(768)	(194)	24.3%	88	(119%)	(178)	31.2%	(46)	5.7%	(333)	40.2%	(1 031)	303.7%	(66.5%)
Transfers and grants	(8 225)	(8 225)	(2 047)	31.8%	(2 387)	37.2%	(1 928)	31.5%	(2 186)	36.2%	(6 778)	118.8%	(5 864)	157.2%	(43.2%)
Net Cash from/(used) Operating Activities	**111 414**	**114 714**	**36 000**	**59.3%**	**62 810**	**58.1%**	**20 745**	**23.3%**	**(14 500)**	**(12.9%)**	**133 755**	**116.6%**	**8 249**	**188.2%**	**(279.7%)**
Cash Flow from Investing Activities															
Receipts	**7 648**	**7 648**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	7 648	7 648	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(114 639)**	**(112 538)**	**(17 639)**	**15.4%**	**(39 232)**	**34.2%**	**(10 662)**	**14.3%**	**(23 267)**	**20.7%**	**(96 362)**	**85.5%**	**(25 146)**	**95.1%**	**(33.8%)**
Capital assets	(114 639)	(112 538)	(17 639)	15.4%	(39 232)	34.2%	(10 662)	14.3%	(23 267)	20.7%	(96 362)	85.5%	(25 146)	95.1%	(33.8%)
Net Cash from/(used) Investing Activities	**(107 992)**	**(104 890)**	**(17 639)**	**16.3%**	**(39 232)**	**36.7%**	**(10 662)**	**10.2%**	**(23 267)**	**22.2%**	**(96 362)**	**91.8%**	**(25 146)**	**95.1%**	**(33.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	12	-	12	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	12	-	12	-	-	-	(100.0%)
Payments	**(1 043)**	**(1 043)**	-	-	-	-	-	-	-	-	-	-	-	**(0)**	-
Repayment of borrowing	(1 043)	(1 043)	-	-	-	-	-	-	-	-	-	-	-	(0)	-
Net Cash from/(used) Financing Activities	**(1 043)**	**(1 043)**	-	-	-	-	-	-	12	(1.1%)	12	(1.1%)	-	**(0)**	(100.0%)
Net Increase/(Decrease) in cash held	**3 319**	**8 733**	**38 346**	**1 155.5%**	**26 556**	**800.2%**	**10 083**	**122.1%**	**(38 007)**	**(435.8%)**	**37 506**	**429.9%**	**(26 994)**	**34.9%**	**41.5%**
Cash/cash equivalents at the year begin:	4929	-	9 497	(3 568.0%)	46 512	(16 438.6%)	76 596	-	85 233	-	9 497	-	22 502	(58)	(214.6%)
Cash/cash equivalents at the year end:	8 248	8 733	48 012	1 586.4%	76 568	2 483.8%	86 233	979.8%	47 173	540.2%	47 173	540.2%	(4 515)	1 423.8%	(1 234.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 402	8.7%	1 091	4.9%	1 412	4.0%	36 113	61.4%	30 948	30.0%	-	-	-	-
Trade and Other Receivables from Exchange Transac	4 424	40.0%	746	8.2%	533	6.7%	3 772	41.2%	9 472	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 113	7.6%	633	3.4%	804	2.9%	22 662	66.1%	27 212	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	899	5.2%	354	3.1%	308	2.7%	10 256	89.1%	11 526	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 219	6.0%	744	3.5%	647	3.0%	18 623	87.5%	21 302	18.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	226	1.4%	93	.6%	76	.4%	11 626	98.7%	11 920	10.1%	-	-	-	-
Total By Income Source	**11 886**	**10.0%**	**4 464**	**3.8%**	**3 979**	**3.4%**	**97 293**	**82.8%**	**117 506**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 317	67.7%	163	8.3%	80	4.1%	440	22.9%	1 948	1.7%	-	-	-	-
Commercial	2 333	16.2%	684	5.2%	573	3.8%	10 855	77.8%	20 516	17.5%	-	-	-	-
Households	7 481	9.2%	3 497	3.8%	3 216	3.5%	80 804	83.1%	95 047	80.9%	-	-	-	-
Other	754	100.0%	-	-	-	-	-	-	754	-	-	-	-	-
Total By Customer Group	**11 886**	**10.0%**	**4 464**	**3.8%**	**3 979**	**3.4%**	**97 293**	**82.8%**	**117 506**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	10 735	100.0%	-	-	-	-	-	-	10 735	38.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	271	77.9%	81	12.9%	-	-	24	5.1%	476	1.7%
Other	6 004	36.2%	2 787	22.1%	1 770	10.8%	4 912	29.9%	16 453	59.4%
Total	**17 039**	**61.7%**	**3 868**	**14.0%**	**1 770**	**6.4%**	**4 936**	**17.9%**	**27 614**	**100.0%**

Contact Details

Municipal Manager	Mr Dumisani Patrick Madiz	013 712 8719
Financial Manager	Mr Paul Hlomb	013 712 8814

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**673 687**	**701 623**	**256 739**	**38.1%**	**201 245**	**29.9%**	**126 271**	**18.0%**	**54 532**	**7.8%**	**638 786**	**91.0%**	**173 331**	**107.3%**	**(68.5%)**
Property rates	88 316	111 256	23 178	26.3%	20 232	22.9%	22 249	20.0%	11 799	10.6%	77 443	69.6%	28 977	125.1%	(59.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	79 972	80 010	17 387	21.7%	19 234	24.1%	15 912	19.9%	3 545	4.4%	56 077	70.1%	28 756	156.8%	(87.7%)
Service charges - water revenue	17 191	17 191	4 746	27.6%	4 801	27.9%	2 294	13.3%	1 663	9.6%	13 503	78.5%	4 294	107.6%	(60.6%)
Service charges - sanitation revenue	4 266	4 266	1 077	25.1%	1 072	25.0%	707	16.5%	240	5.6%	2 096	74.7%	963	100.3%	(64.4%)
Service charges - refuse revenue	6 027	6 027	1 633	26.9%	1 496	24.8%	911	14.6%	340	5.7%	4 410	87.6%	1 402	101.3%	(72.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 882	7 921	470	8.3%	547	9.6%	332	4.2%	2 609	49.6%	5 277	66.6%	394	62.4%	924.1%
Interest earned - external investments	728	4 638	362	49.8%	2 345	322.0%	67	1.7%	686	15.9%	3 360	83.9%	149	(1.2%)	(4 468.0%)
Interest earned - outstanding debtors	1 796	4 686	1 687	94.0%	1 646	91.6%	1 132	24.6%	720	15.7%	5 184	113.6%	1 378	222.2%	(47.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 683	5 530	1 003	10.4%	1 299	13.3%	790	14.2%	240	4.4%	3 334	59.9%	3 698	110.8%	(93.4%)
Licences and permits	23	22	1	3.1%	1	3.8%	0	1.3%	3	9.4%	4	15.6%	8	65.7%	(62.4%)
Agency services	14 467	14 667	6 231	41.1%	5 416	36.6%	(1 648)	(25.7%)	29 538	197.3%	36 791	250.2%	11 020	232.7%	(100.3%)
Transfers recognised - operational	434 701	436 701	197 417	45.2%	141 012	32.2%	88 488	19.8%	-	-	434 917	97.3%	88 023	95.8%	(100.0%)
Other own revenue	8 255	8 810	1 387	17.2%	2 191	26.7%	(620)	(10.3%)	2 302	26.7%	4 912	55.4%	3 923	136.4%	(40.1%)
Gains on disposal of PPE	-	300	-	-	-	-	-	-	-	-	300	-	-	-	-
Operating Expenditure	**582 321**	**585 614**	**121 258**	**20.8%**	**155 059**	**26.6%**	**94 819**	**16.2%**	**192 657**	**32.9%**	**563 794**	**96.3%**	**185 872**	**92.8%**	**3.7%**
Employee related costs	246 765	250 170	65 122	26.4%	79 380	31.6%	44 602	17.8%	68 696	27.4%	257 713	103.0%	69 933	107.6%	1.8%
Remuneration of councillors	21 666	21 666	5 236	24.1%	5 398	24.9%	3 699	17.1%	5 527	25.5%	19 720	91.0%	6 130	108.8%	(9.8%)
Debt impairment	17 966	17 966	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	67 974	67 974	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	791	791	796	101.2%	1 828	234.2%	401	51.4%	179	23.0%	3 196	409.7%	627	145.5%	(78.6%)
Bulk purchases	81 622	81 622	19 154	23.5%	26 402	32.4%	16 307	20.0%	28 011	34.3%	89 827	110.1%	53 015	78.2%	86.6%
Other Materials	1 439	1 439	256	17.8%	218	15.2%	270	18.2%	837	58.2%	1 580	117.4%	118	57.1%	609.0%
Contracted services	21 451	20 451	5 810	27.1%	6 362	29.7%	6 581	31.0%	44 606	218.0%	63 462	389.6%	10 774	153.8%	184.8%
Transfers and grants	223	288	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	122 020	123 177	23 691	19.3%	36 046	29.8%	23 153	18.8%	44 478	36.1%	126 568	154.0%	87 165	115.8%	(49.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**91 366**	**116 009**	**135 480**		**46 185**		**31 452**		**(138 125)**		**74 993**		**(12 540)**		
Transfers recognised - capital	382 574	382 574	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**473 940**	**498 584**	**135 480**		**46 185**		**31 452**		**(138 125)**		**74 993**		**(12 540)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**473 940**	**498 584**	**135 480**		**46 185**		**31 452**		**(138 125)**		**74 993**		**(12 540)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**473 940**	**498 584**	**135 480**		**46 185**		**31 452**		**(138 125)**		**74 993**		**(12 540)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**473 940**	**498 584**	**135 480**		**46 185**		**31 452**		**(138 125)**		**74 993**		**(12 540)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**413 179**	**415 724**	**30 445**	**7.4%**	**83 340**	**20.2%**	**53 330**	**12.8%**	**41 656**	**10.0%**	**208 771**	**50.2%**	**31 977**	**73.2%**	**30.3%**
National Government	382 574	385 119	30 101	7.9%	81 924	21.4%	49 526	12.9%	30 542	7.9%	192 093	49.9%	29 793	75.0%	2.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**382 574**	**385 119**	**30 101**	**7.9%**	**81 924**	**21.4%**	**49 526**	**12.9%**	**30 542**	**7.9%**	**192 093**	**49.9%**	**29 793**	**75.0%**	**2.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 605	30 605	344	1.1%	1 415	4.6%	3 804	12.4%	11 114	36.3%	16 678	54.5%	2 184	33.2%	409.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**413 179**	**415 724**	**30 445**	**7.4%**	**83 340**	**20.2%**	**53 330**	**12.8%**	**41 656**	**10.0%**	**208 771**	**50.2%**	**31 977**	**73.2%**	**30.3%**
Governance and Administration	**8 468**	**8 468**	**146**	**1.9%**	**777**	**9.4%**	**-**	**-**	**8 481**	**97.7%**	**9 404**	**18.9%**	**458**	**11.4%**	**1 751.7%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	44.6%	-
Budget & Treasury Office	7 040	7 040	-	-	173	2.5%	-	-	1 728	24.5%	1 900	27.0%	-	-	(100.0%)
Corporate Services	1 428	1 428	146	10.3%	605	34.2%	-	-	674	41.9%	1 295	90.1%	458	35.0%	37.9%
Community & Public Safety	**3 400**	**3 400**	**-**	**-**	**-**	**-**	**-**	**-**	**176**	**14.9%**	**176**	**14.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	400	400	-	-	-	-	-	-	376	94.0%	376	94.0%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 200	2 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**58 838**	**94 920**	**13 468**	**22.9%**	**27 642**	**47.0%**	**8 214**	**8.7%**	**22 845**	**24.1%**	**72 371**	**76.2%**	**2 282**	**65.2%**	**937.5%**
Planning and Development	24 700	30 600	3 468	14.0%	10 686	43.3%	1 134	3.7%	9 602	31.4%	24 890	81.3%	-	31.1%	(100.0%)
Road Transport	33 838	64 020	10 000	29.6%	17 156	51.0%	7 080	12.1%	12 439	21.3%	46 708	80.1%	2 282	75.5%	445.8%
Environmental Protection	300	300	-	-	-	-	-	-	804	94.6%	804	94.6%	-	-	(100.0%)
Trading Services	**343 888**	**309 546**	**16 910**	**4.9%**	**54 780**	**16.6%**	**45 110**	**14.6%**	**16 034**	**5.2%**	**132 729**	**42.9%**	**29 286**	**75.1%**	**(45.3%)**
Electricity	16 700	16 000	178	1.1%	2 629	15.7%	3 010	20.1%	7 042	42.2%	14 857	78.1%	2 181	49.2%	140.2%
Water	266 048	262 133	16 477	5.9%	40 797	13.7%	39 606	15.2%	22 582	8.6%	119 763	45.7%	26 922	77.3%	(113.2%)
Waste Water Management	24 500	24 728	157	0%	11 007	44.6%	1 601	6.5%	(19 443)	(68.3%)	(6 417)	(13.8%)	103	78.2%	(16 637.9%)
Waste Management	6 640	6 685	-	-	26	0%	-	-	2 853	49.2%	2 838	49.9%	-	97.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 000 433**	**1 017 195**	**386 368**	**38.6%**	**329 016**	**32.9%**	**301 799**	**29.7%**	**84 463**	**8.3%**	**1 101 647**	**108.3%**	**163 119**	**126.9%**	**(48.2%)**
Property rates, penalties and collection charges	48 382	69 949	17 809	36.8%	18 635	37.3%	12 834	21.1%	15 977	26.2%	64 655	106.1%	12 797	90.4%	24.8%
Service charges	191 598	191 598	19 481	10.1%	24 207	23.6%	28 433	27.9%	29 445	29.6%	99 566	99.6%	30 094	109.8%	(197%)
Other revenue	29 524	29 524	25 098	85.3%	36 016	150.5%	45 602	149.2%	49 166	160.7%	153 882	513.6%	34 527	769.2%	33.5%
Government - operating	436 731	436 731	179 771	41.2%	142 445	33.0%	107 161	24.5%	-	-	429 376	98.3%	85 522	91.8%	(100.0%)
Government - capital	262 198	262 198	143 211	54.6%	107 161	40.9%	107 161	34.5%	-	-	357 533	136.4%	-	0.0%	-
Interest	1 624	6 421	2 398	106.3%	1 722	63.5%	1 008	9.2%	1 940	27.9%	7 068	83.8%	1 563	345.1%	33.5%
Dividends															
Payments	**(486 491)**	**(584 759)**	**(370 532)**	**75.7%**	**(220 589)**	**44.8%**	**(191 073)**	**32.7%**	**(160 704)**	**27.5%**	**(949 878)**	**162.5%**	**(146 271)**	**167.7%**	**9.9%**
Suppliers and employees	(486 459)	(583 649)	(370 302)	75.7%	(220 681)	44.8%	(190 515)	32.6%	(159 656)	27.3%	(947 098)	162.2%	(145 434)	166.8%	10.4%

Finance charges	(384)	(761)	(330)	42.3%	(1 628)	334.2%	(643)	72.1%	(1 08)	20.2%	(2 870)	3668.6%	(625)	145.3%	(81.1%)
Transfers and grants	(223)	(398)	-		-		-		-		-		-		
Net Cash from/(used) Operating Activities	**563 542**	**432 488**	**10 737**	**2.1%**	**106 597**	**21.5%**	**110 735**	**23.6%**	**(74 361)**	**(17.8%)**	**151 668**	**35.1%**	**16 648**	**76.1%**	**(552.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(382 574)**	**(415 724)**	**(34 796)**	**9.1%**	**(68 264)**	**23.1%**	**(70 662)**	**17.1%**	**(32 938)**	**7.9%**	**(226 678)**	**54.8%**	**(21 951)**	**183.2%**	**3.1%**
Capital assets	(382 574)	(415 724)	(34 796)	9.1%	(68 264)	23.1%	(70 662)	17.1%	(32 938)	7.9%	(226 678)	54.8%	(21 951)	183.2%	3.1%
Net Cash from/(used) Investing Activities	**(382 574)**	**(415 724)**	**(34 796)**	**9.1%**	**(68 264)**	**23.1%**	**(70 662)**	**17.1%**	**(32 938)**	**7.9%**	**(226 678)**	**54.8%**	**(21 951)**	**183.2%**	**3.1%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**121 327**	**16 762**	**(23 967)**	**(19.7%)**	**10 243**	**15.0%**	**39 744**	**237.1%**	**(109 238)**	**(651.8%)**	**(75 209)**	**(448.7%)**	**(15 103)**	**23.8%**	**623.2%**
Cash/cash equivalents at the year begin:	Nil	39 114	23 418	20 225.6%	9 452	5 760.0%	27 695	72.7%	67 439	170.9%	33 418	87.7%	48 522	34.9%	39.0%
Cash/cash equivalents at the year end:	121 542	54 877	9 452	7.8%	27 695	23.8%	67 439	123.9%	(41 799)	(76.2%)	(41 791)	(76.2%)	33 418	24.3%	(223.1%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 264	24.8%	463	9.9%	433	8.2%	2 994	58.2%	5 157	3.3%	-	-	-	-
Trade and Other Receivables from Exchange Transac	5 297	39.4%	1 092	11.8%	469	5.4%	2 099	23.5%	8 926	5.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	8 501	6.7%	5 960	5.3%	5 334	4.6%	100 617	83.7%	120 346	78.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	396	26.6%	131	11.2%	80	6.9%	622	53.2%	1 170	8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	339	29.3%	131	10.4%	80	6.5%	628	54.4%	1 157	8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	704	5.5%	714	5.6%	660	5.2%	10 714	83.8%	12 792	8.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	497	13.4%	245	6.6%	170	4.6%	3 018	75.6%	3 930	2.6%	-	-	-	-
Total By Income Source	**16 539**	**10.8%**	**8 697**	**5.7%**	**7 418**	**4.8%**	**120 890**	**78.7%**	**153 543**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 259	8.3%	2 013	7.7%	2 954	7.5%	29 973	76.4%	39 211	25.5%	-	-	-	-
Commercial	7 434	8.4%	3 378	3.7%	2 574	2.9%	75 248	85.0%	88 527	57.7%	-	-	-	-
Households	7 124	24.4%	1 938	6.7%	1 887	6.5%	18 122	62.4%	29 071	18.9%	-	-	-	-
Other	422	10.6%	368	7.1%	3	0.0%	4 547	77.0%	5 340	3.5%	-	-	-	-
Total By Customer Group	**16 539**	**10.8%**	**8 697**	**5.7%**	**7 418**	**4.8%**	**120 890**	**78.7%**	**153 543**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	7 161	100.0%	-	-	-	-	-	-	7 161	23.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 466	90.2%	645	2.8%	418	2.4%	629	3.7%	17 162	55.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	6 446	100.0%	-	-	-	-	-	-	6 446	20.9%
Total	**26 098**	**94.5%**	**645**	**2.1%**	**418**	**1.4%**	**629**	**2.0%**	**30 769**	**100.0%**

Contact Details

Municipal Manager	Mr M O Ngwenya	013 790 0245
Financial Manager	Mr SZ Mbendela (ACFO)	013 790 0396

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**525 816**	**1 061 388**	**572 776**	**61.9%**	**221 685**	**23.9%**	**183 634**	**17.3%**	**156 658**	**14.8%**	**1 134 153**	**106.9%**	**31 287**	**85.5%**	**400.7%**
Property rates	171 866	171 866	135 012	78.6%	13 716	8.0%	13 717	8.0%	12 812	7.5%	175 257	102.0%	10 693	142.2%	24%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	42 401	2 401	5 456	12.9%	3 238	7.6%	6 789	282.7%	4 429	184.5%	19 913	829.2%	7 634	53.2%	(41.1%)
Service charges - sanitation revenue	2 927	2 927	788	26.9%	781	26.6%	1 359	46.4%	1 692	34.1%	3 911	133.6%	686	85.8%	46.8%
Service charges - refuse revenue	6 061	6 061	1 578	26.0%	627	8.7%	2 124	35.0%	1 344	20.8%	5 466	90.4%	1 645	112.7%	(23.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	5	-	(100.0%)
Rental of facilities and equipment	900	900	61	6.8%	134	14.8%	333	34.7%	252	28.4%	781	81.4%	158	36.2%	59.7%
Interest earned - external investments	7 500	13 500	3 943	52.6%	4 466	59.5%	2 662	21.2%	2 586	19.6%	13 656	102.2%	3 922	145.4%	(34.1%)
Interest earned - outstanding debtors	19 000	19 000	-	-	-	-	-	-	109 588	581.9%	109 588	581.9%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 000	2 000	2	1%	1	-	128	5.1%	112	4.5%	242	9.7%	58	13.3%	90.6%
Licences and permits	17 454	10 407	6 040	34.6%	5 527	31.7%	6 879	66.1%	21 077	202.5%	39 522	379.8%	3 448	100.4%	511.1%
Agency services	9 000	9 000	-	-	-	-	-	-	722	8.0%	722	8.0%	-	-	(100.0%)
Transfers recognised - operational	641 087	810 077	418 863	65.3%	160 834	25.0%	148 396	18.3%	-	-	728 093	89.9%	-	73.8%	-
Other own revenue	3 877	11 070	932	13.8%	1 822	45.8%	1 526	9.8%	2 944	23.2%	6 944	53.6%	846	42.1%	183.8%
Gains on disposal of PPE	500	500	-	-	-	-	20	4.1%	179	35.8%	200	39.9%	-	-	(100.0%)
Operating Expenditure	**858 595**	**921 033**	**160 870**	**18.7%**	**296 410**	**34.5%**	**207 861**	**22.6%**	**194 698**	**21.1%**	**859 838**	**93.4%**	**177 495**	**98.8%**	**9.7%**
Employee related costs	300 295	328 122	80 527	26.8%	90 460	30.1%	75 004	22.9%	83 195	25.3%	329 177	100.3%	70 735	104.1%	17.6%
Remuneration of councillors	28 716	28 041	6 003	21.1%	6 051	21.1%	6 660	23.8%	6 232	22.2%	24 941	84.7%	5 168	83.8%	20.6%
Debt impairment	115 000	115 000	-	-	57 500	50.0%	-	-	-	-	57 500	50.0%	-	49.3%	-
Depreciation and asset impairment	43 000	43 000	-	-	21 500	50.0%	-	-	-	-	21 500	50.0%	-	48.4%	-
Finance charges	577	-	33	5.7%	33	5.7%	-	-	-	-	66	-	-	-	-
Bulk purchases	171 600	171 600	43 338	25.4%	72 830	42.4%	74 333	43.3%	43 718	25.4%	236 218	137.6%	61 822	86.4%	(29.3%)
Other Materials	45 186	84 486	7 332	16.8%	16 614	36.4%	18 284	21.8%	16 646	19.7%	57 207	67.7%	16 211	24.8%	2.7%
Contracted services	28 971	20 971	4 497	15.4%	11 821	29.8%	9 642	29.5%	11 919	32.3%	37 339	153.5%	7 160	62.3%	62.7%
Transfers and grants	23 046	23 046	8 814	38.2%	5 984	26.0%	8 122	35.2%	6 391	27.7%	29 311	127.2%	1 662	219.3%	284.7%
Other expenditure	98 197	93 040	8 574	8.3%	15 798	16.2%	15 701	16.9%	26 940	29.0%	66 012	71.0%	14 742	109.3%	82.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**67 220**	**140 355**	**411 906**		**(75 725)**		**(24 226)**		**(38 040)**		**274 315**		**(146 208)**		
Transfers recognised - capital	393 628	479 702	144 140	36.6%	143 152	36.4%	147 606	30.8%	-	-	434 902	90.7%	-	81.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**460 916**	**620 057**	**556 046**		**67 838**		**123 372**		**(38 040)**		**709 208**		**(146 208)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**460 916**	**620 057**	**556 046**		**67 838**		**123 372**		**(38 040)**		**709 208**		**(146 208)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**460 916**	**620 057**	**556 046**		**67 838**		**123 372**		**(38 040)**		**709 208**		**(146 208)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**460 916**	**620 057**	**556 046**		**67 838**		**123 372**		**(38 040)**		**709 208**		**(146 208)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**460 915**	**574 841**	**26 139**	**5.7%**	**86 533**	**18.8%**	**203 561**	**35.4%**	**99 282**	**17.3%**	**415 535**	**72.3%**	**127 887**	**58.3%**	**(22.4%)**
National Government	393 628	574 841	26 139	6.6%	86 533	22.0%	203 561	35.4%	99 282	17.3%	415 535	72.3%	127 887	64.2%	(22.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	67 287	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**460 915**	**574 841**	**26 139**	**5.7%**	**86 533**	**18.8%**	**203 561**	**35.4%**	**99 282**	**17.3%**	**415 535**	**72.3%**	**127 887**	**58.3%**	**(22.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**460 915**	**574 841**	**26 139**	**5.7%**	**86 533**	**18.8%**	**203 561**	**35.4%**	**99 282**	**17.3%**	**415 535**	**72.3%**	**127 887**	**58.3%**	**(22.4%)**
Governance and Administration	**46 168**	**41 168**	**346**	**0.8%**	**617**	**1.3%**	**56**	**0%**	**689**	**0.9%**	**1 677**	**4.1%**	**758**	**41.9%**	**(9.1%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	16 200	11 200	346	1.6%	617	3.8%	56	0%	990	9.0%	1 977	19.6%	238	42.8%	338.6%
Community & Public Safety	**14 100**	**10 010**	**-**	**-**	**979**	**6.9%**	**883**	**8.8%**	**1 141**	**9.1%**	**3 112**	**31.1%**	**1 168**	**9%**	**(2.3%)**
Community & Social Services	-	10 010	-	-	-	-	883	8.8%	321	3.2%	1 213	12.1%	1 168	109.2%	(72.2%)
Sport And Recreation	4 000	-	-	-	930	23.2%	-	-	-	-	930	-	-	-	-
Public Safety	600	-	-	-	-	-	-	-	-	-	-	-	692	28.4%	(100.0%)
Housing	9 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**132 685**	**160 323**	**19 046**	**13.8%**	**11 071**	**8.3%**	**49 130**	**32.9%**	**48 759**	**33.3%**	**126 007**	**86.1%**	**25 023**	**76.7%**	**94.9%**
Planning and Development	22 185	19 662	1 007	4.5%	3 427	11.6%	1 160	5.9%	3 746	19.1%	9 340	43.2%	1 834	67.4%	104.4%
Road Transport	110 500	126 660	17 039	15.4%	8 645	7.8%	48 969	37.1%	44 972	35.8%	117 467	92.8%	23 188	78.4%	93.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**270 938**	**407 350**	**7 626**	**2.9%**	**73 925**	**27.3%**	**154 539**	**38.0%**	**49 227**	**12.1%**	**285 317**	**70.1%**	**100 839**	**50.8%**	**(51.2%)**
Electricity	17 000	10 750	999	5.9%	519	3.1%	2 108	19.6%	8 002	44.2%	10 632	67.9%	1 710	31.4%	(37.2%)
Water	211 600	366 600	3 219	1.5%	69 426	32.8%	152 430	41.6%	36 200	9.9%	261 275	71.2%	81 074	52.1%	663.3%
Waste Water Management	31 500	14 000	3 408	10.8%	3 980	12.6%	-	-	4 666	43.3%	12 054	86.6%	8 613	58.7%	(33.2%)
Waste Management	10 800	10 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**27 030**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**1 160 135**	**1 366 455**	**590 923**	**50.9%**	**349 750**	**30.1%**	**312 606**	**22.8%**	**185 032**	**13.5%**	**1 437 711**	**105.2%**	**25 523**	**73.4%**	**625.0%**
Property rates, penalties and collection charges	63 590	23 720	16 215	25.5%	979	1.5%	1 381	5.8%	13 798	58.2%	32 374	136.4%	14 178	-	(2.7%)
Service charges	16 455	7 297	1 197	7.3%	2 766	16.7%	3 066	42.0%	0	-	7 027	96.3%	2 011	5.8%	(99.0%)
Other revenue	24 401	39 622	6 602	27.1%	7 466	30.6%	8 582	21.7%	24 668	64.7%	47 412	123.2%	4 603	-	436.6%
Government - operating	961 697	792 353	419 863	43.7%	190 634	19.8%	146 356	18.7%	34 260	4.3%	792 353	100.0%	-	73.3%	(100.0%)
Government - capital	341 992	503 462	146 140	42.7%	148 904	43.5%	152 822	30.4%	-	-	448 866	89.2%	-	51.8%	-
Interest	74 325	69 627	2 943	3.9%	16 468	22.2%	2 453	4.7%	113 034	162.8%	134 232	177.7%	2 822	121.5%	2 707.8%
Dividends															
Payments	**(936 591)**	**(919 828)**	**(150 413)**	**27.4%**	**(213 579)**	**38.2%**	**(266 422)**	**29.6%**	**(219 381)**	**23.9%**	**(889 402)**	**96.8%**	**(287 867)**	**122.3%**	**(16.5%)**
Suppliers and employees	(674 699)	(663 413)	(162 788)	27.1%	(207 693)	33.7%	(256 455)	28.9%	(211 956)	24.9%	(837 368)	97.0%	(145 487)	102.6%	45.7%

Finance charges	(677)	-	-	-	-	-	(16)	-	-	-	(16)	-	-	-
Transfers and grants	(51 080)	(70 358)	(8 814)	36.2%	(5 984)	34.0%	(15 921)	33.9%	(4 381)	16.1%	(12 119)	90.8%	(121 027)	(64.8%)
Net Cash from/(used) Operating Activities	**491 594**	**467 633**	**398 311**	**86.3%**	**138 673**	**29.8%**	**45 594**	**10.2%**	**(33 349)**	**(7.4%)**	**346 210**	**122.5%**	**(242 464)**	**(66.2%)**
Cash Flow from Investing Activities														
Receipts	**500**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(460 915)**	**(616 231)**	**(114 594)**	**24.9%**	**(148 206)**	**32.2%**	**(170 558)**	**28.6%**	**(142 657)**	**23.2%**	**(582 915)**	**94.4%**	**(27 887)**	**53.7%**
Capital assets	(460 915)	(616 231)	(114 594)	24.9%	(148 206)	32.2%	(170 558)	28.6%	(142 657)	23.2%	(582 915)	94.4%	(27 887)	53.7%
Net Cash from/(used) Investing Activities	**(460 415)**	**(616 231)**	**(114 594)**	**24.9%**	**(148 206)**	**32.2%**	**(170 558)**	**28.6%**	**(142 657)**	**23.2%**	**(582 915)**	**94.4%**	**(27 887)**	**53.7%**
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**1 179**	**(148 602)**	**284 716**	**24 146.0%**	**(11 533)**	**(978.1%)**	**(130 774)**	**77.3%**	**(176 205)**	**104.5%**	**(33 706)**	**20.0%**	**(270 351)**	**(113.1%)**
Cash/cash equivalents at the year begin:	173 000	313 016	313 016	100.4%	499 133	288.6%	486 750	227.9%	356 926	182.7%	313 016	100.0%	356 926	153.4%
Cash/cash equivalents at the year end:	**174 179**	**44 864**	**468 203**	**268.8%**	**488 760**	**279.6%**	**355 976**	**783.3%**	**179 720**	**498.6%**	**179 720**	**498.6%**	**86 575**	**24.4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 107	8%	1 660	12%	1 350	10%	133 004	97.0%	137 121	13.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 603	6%	4 331	9%	4 337	9%	532 302	97.9%	544 569	57.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	268	2.2%	294	2.3%	276	2.2%	11 478	93.3%	12 307	1.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	277	1.6%	582	1.7%	591	1.7%	32 800	95.1%	35 058	3.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	45	12.4%	40	12.4%	40	13.4%	229	62.8%	364	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 866	2.2%	8 138	3.8%	7 960	3.6%	196 288	90.1%	217 277	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	3	-	-	-	66	2%	28 021	69.8%	28 070	2.9%	-	-
Total By Income Source	**10 565**	**1.1%**	**15 050**	**1.5%**	**14 535**	**1.5%**	**906 181**	**91.9%**	**986 301**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	774	2%	4 668	9%	4 608	9%	501 642	98.0%	511 760	51.7%	-	-	-	-
Commercial	2 364	2.0%	3 291	2.8%	3 168	2.6%	109 843	91.3%	117 664	11.2%	-	-	-	-
Households	6 827	1.7%	6 092	1.6%	6 578	1.6%	338 696	94.5%	358 192	36.2%	-	-	-	-
Other	600	1.7%	999	2.8%	181	0.5%	56 000	94.5%	59 685	6.0%	-	-	-	-
Total By Customer Group	**10 565**	**1.1%**	**15 050**	**1.5%**	**14 535**	**1.5%**	**906 181**	**91.9%**	**986 301**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	12 2560	131.1%	3 080	40.7%	(1 622)	(21.2%)	7 663	100.0%	7 167	2.2%
Bulk Water	-	-	(16 292)	(7.3%)	(31 011)	(14.0%)	262 669	121.9%	215 366	64.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 821	12.6%	13 794	12.5%	3 797	3.5%	78 623	71.5%	110 035	33.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**11 585**	**3.5%**	**867**	**.3%**	**(28 737)**	**(8.6%)**	**350 955**	**104.9%**	**333 568**	**100.0%**

Contact Details

Municipal Manager	Dr. Shabangu	013 759 6219
Financial Manager	CFO - Mohlamonyane(Acting)	013 790 1999

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**226 185**	**226 525**	**95 556**	**41.9%**	**73 999**	**32.4%**	**56 013**	**24.5%**	**2 094**	**.9%**	**227 662**	**99.8%**	**2 727**	**98.9%**	**(23.2%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	366	366	6	1.4%	72	19.6%	4	1.0%	68	18.6%	149	40.8%	48	35.5%	42.6%
Interest earned - external investments	3 200	4 800	1 540	48.1%	1 400	43.8%	1 510	31.5%	1 722	36.1%	6 191	129.0%	1 166	123.4%	48.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	119	91.8%	119	91.8%	119	-	8.9%
Dividends received	130	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	221 789	221 789	93 909	42.3%	72 366	32.6%	54 360	24.5%	-	-	220 635	99.4%	-	99.8%	-
Other own revenue	2 700	1 440	200	7.4%	258	9.6%	137	9.4%	172	12.1%	713	53.2%	1 403	66.4%	87.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**215 235**	**210 626**	**35 121**	**16.3%**	**58 222**	**27.1%**	**37 440**	**17.3%**	**49 851**	**23.0%**	**180 634**	**83.3%**	**52 934**	**81.8%**	**(5.8%)**
Employee related costs	94 863	88 134	20 676	22.0%	21 555	22.7%	22 168	23.6%	22 246	22.7%	86 644	89.0%	20 330	87.2%	10.2%
Remuneration of councillors	14 884	15 148	3 476	23.8%	3 362	23.0%	4 078	26.9%	3 074	23.6%	14 491	95.7%	3 900	99.9%	(19.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 000	12 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	20 310	-	6	-	15 914	71.3%	1	-	10 660	-	26 580	-	15 914	142.7%	(32.9%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 264	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	67 607	91 020	10 799	15.9%	17 391	25.7%	11 192	12.3%	13 869	14.6%	52 604	57.8%	12 792	72.2%	4.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**12 950**	**11 799**	**60 432**		**15 778**		**18 573**		**(47 757)**		**47 027**		**(50 207)**		
Transfers recognised - capital	30 393	1 693	1 693	5.6%	-	-	-	-	-	-	1 693	100.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 343**	**13 492**	**62 125**		**15 778**		**18 573**		**(47 757)**		**48 920**		**(50 207)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43 343**	**13 492**	**62 125**		**15 778**		**18 573**		**(47 757)**		**48 920**		**(50 207)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 343**	**13 492**	**62 125**		**15 778**		**18 573**		**(47 757)**		**48 920**		**(50 207)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 343**	**13 492**	**62 125**		**15 778**		**18 573**		**(47 757)**		**48 920**		**(50 207)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**56 197**	**25 748**	**1 975**	**3.5%**	**3 640**	**6.5%**	**7 360**	**28.6%**	**7 035**	**27.3%**	**20 017**	**77.7%**	**4 588**	**84.2%**	**54.0%**
National Government	30 393	1 693	246	.8%	693	2.2%	334	17.7%	128	6.8%	1 349	72.3%	627	-	(79.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 393**	**1 693**	**246**	**.8%**	**693**	**2.2%**	**334**	**17.7%**	**128**	**6.8%**	**1 349**	**72.3%**	**627**	**-**	**(79.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 804	23 855	1 729	6.7%	2 937	11.2%	7 022	29.5%	6 907	29.0%	18 593	77.9%	3 961	69.7%	75.2%
Public contributions and donations	-	-	-	-	83	-	-	-	-	-	83	-	-	-	-
Capital Expenditure Standard Classification	**56 197**	**25 748**	**1 975**	**3.5%**	**3 640**	**6.5%**	**7 360**	**28.6%**	**7 035**	**27.3%**	**20 017**	**77.7%**	**4 588**	**84.2%**	**54.0%**
Governance and Administration	**6 864**	**7 636**	**1 776**	**17.6%**	**1 165**	**16.1%**	**1 667**	**21.8%**	**845**	**11.1%**	**5 454**	**78.7%**	**3 765**	**84.3%**	**(69.1%)**
Executive & Council	278	360	476	135.8%	160	422%	82	27.3%	231	77.0%	949	216.2%	1 236	43.3%	(81.3%)
Budget & Treasury Office	7 465	6 600	926	12.3%	1 150	15.2%	1 585	23.1%	620	9.2%	4 282	62.7%	595	88.8%	(58.2%)
Corporate Services	1 928	676	327	17.0%	262	14.0%	-	-	-	-	659	127.0%	933	83.2%	(100.0%)
Community and Public Safety	**1 400**	**500**	**-**	**-**	**77**	**1.9%**	**171**	**19.9%**	**181**	**41.4%**	**500**	**64.4%**	**174**	**99.9%**	**161.9%**
Community & Social Services	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10	-	-	-	-	-	-	-	-	-	-	-	17	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 400	500	-	-	27	1.9%	171	19.0%	281	43.4%	500	64.4%	119	80.9%	202.5%
Economic and Environmental Services	**44 936**	**17 218**	**246**	**.5%**	**2 021**	**4.5%**	**5 522**	**32.1%**	**5 791**	**33.6%**	**13 581**	**78.9%**	**1 644**	**94.9%**	**252.2%**
Planning and Development	44 936	17 218	246	.5%	2 021	4.5%	5 522	32.1%	5 791	33.6%	13 581	78.9%	1 644	94.9%	252.2%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**258 578**	**254 283**	**97 447**	**37.7%**	**73 999**	**28.6%**	**56 015**	**22.0%**	**2 094**	**.8%**	**229 555**	**90.3%**	**2 727**	**96.2%**	**(23.2%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 084	1 810	210	6.8%	328	10.7%	140	7.7%	243	13.4%	922	50.9%	1 451	62.3%	-85.2%
Government - operating	201 594	201 594	83 894	41.6%	72 260	35.8%	54 360	24.2%	-	-	210 429	99.4%	-	99.1%	
Government - capital	52 000	47 799	11 900	22.9%	-	-	-	-	-	-	11 900	24.9%	-	-	
Interest	2 000	4 000	1 540	76.1%	1 400	43.6%	1 515	31.6%	1 732	36.1%	6 190	129.0%	1 166	133.4%	48.5%
Dividends	100	100	-	-	-	-	-	-	116	91.9%	116	91.9%	110	-	5.9%
Payments	**(157 887)**	**(169 958**	**(35 131)**	**17.7%**	**(58 222)**	**29.4%**	**(37 440)**	**18.7%**	**(49 855)**	**24.9%**	**(180 638)**	**90.3%**	**(52 934)**	**88.2%**	**(5.8%)**
Suppliers and employees	(162 885)	(167 958)	(35 131)	21.3%	(42 309)	23.0%	(37 439)	22.3%	(39 171)	23.3%	(154 049)	91.7%	(37 625)	91.5%	5.8%

Finance charges	(32 084)	(32 084)	(0)		(15 914)	49.6%	(1)	-	(10 683)	33.3%	(26 598)	83.0%	(15 914)	142.7%	(33.9%)
Transfers and grants	-	-	-		-		-		-		-		-		
Net Cash from/(used) Operating Activities	**60 591**	**54 327**	**62 325**	**102.9%**	**13 778**	**26.8%**	**10 573**	**24.2%**	**(47 750)**	**(87.9%)**	**48 916**	**99.8%**	**(50 237)**	**183.0%**	**(4.9%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	**2**	-	**2**	-	-	-	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(56 197)**	**-**	**(1 975)**	**3.5%**	**(2 640)**	**6.5%**	**(7 346)**	**-**	**(8 933)**	**-**	**(10 692)**	**-**	**(4 568)**	**-**	**51.7%**
Capital assets	(56 197)	-	(1 975)	3.5%	(2 640)	6.5%	(7 346)	-	(8 933)	-	(10 692)	-	(4 568)	-	51.7%
Net Cash from/(used) Investing Activities	**(56 197)**	**-**	**(1 975)**	**3.5%**	**(2 640)**	**6.5%**	**(7 346)**	**-**	**(8 933)**	**-**	**(10 692)**	**-**	**(4 568)**	**-**	**51.7%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 798)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(6 798)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(6 798)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(1 356)**	**54 327**	**60 350**	**(1 126.7%)**	**12 136**	**(226.6%)**	**11 229**	**20.7%**	**(54 697)**	**(100.7%)**	**29 024**	**53.4%**	**(54 773)**	**68.9%**	**(.2%)**
Cash/cash equivalents at the year begin:	22 524	-	22 356	100.0%	83 706	374.4%	56 640	-	107 580	-	22 524	-	84 633	1 326.3%	7.9%
Cash/cash equivalents at the year end:	**17 988**	**54 327**	**83 784**	**465.7%**	**95 846**	**532.9%**	**167 868**	**187.1%**	**52 578**	**96.4%**	**52 578**	**96.4%**	**44 427**	**174.9%**	**17.9%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	103	100.0%	-	-	-	-	-	-	103	100.0%	-	-	-	-
Total By Income Source	**103**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**103**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	103	100.0%	-	-	-	-	-	-	103	100.0%	-	-	-	-
Total By Customer Group	**103**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**103**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	H Mbatha	013 759 6525
Financial Manager	B Mkhumbi	013 759 6512

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOE MOROLONG (NC451)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**174 388**	**196 211**	**82 384**	**47.2%**	**64 538**	**37.0%**	**61 999**	**31.6%**	**7 412**	**3.8%**	**216 325**	**110.3%**	**10 836**	**112.2%**	**(31.6%)**
Property rates	10 468	16 687	9 442	90.2%	7 445	71.1%	1 549	9.2%	2 309	13.7%	20 744	122.8%	1 088	183.7%	112.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	8 068	4 208	1 226	15.1%	953	13.8%	650	15.3%	246	5.8%	3 075	71.0%	778	63.4%	468.4%
Service charges - water revenue	6 788	6 788	1 848	27.2%	1 582	23.3%	3 484	51.3%	604	8.9%	7 518	111.4%	1 726	169.2%	62.2%
Service charges - sanitation revenue	1 566	1 910	476	30.4%	479	30.6%	499	26.1%	499	26.1%	1 953	102.3%	492	100.0%	9.6%
Service charges - refuse revenue	965	1 078	268	27.8%	271	28.1%	287	26.6%	302	28.0%	1 128	104.6%	264	101.4%	18.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	97	40	20	20.6%	18	18.6%	19	23.3%	21	26.2%	77	96.2%	36	97.4%	(40.2%)
Interest earned - external investments	-	344	191	-	173	-	169	49.1%	381	1048%	912	2657%	53	438.9%	617.9%
Interest earned - outstanding debtors	35	20	-	-	-	-	-	-	-	-	-	-	181	137.2%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	598	30	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	147 128	153 445	59 605	40.5%	53 013	36.4%	39 667	25.6%	1 111	7%	154 087	99.1%	3 057	106.4%	(78.0%)
Other own revenue	562	9 311	9 358	1 663.3%	140	24.9%	15 478	169.2%	1 599	20.3%	26 816	288.0%	1 186	214.9%	31.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**163 635**	**182 995**	**33 211**	**20.3%**	**45 314**	**27.7%**	**37 242**	**20.4%**	**51 085**	**27.9%**	**166 853**	**91.2%**	**36 618**	**107.1%**	**39.5%**
Employee related costs	45 199	51 730	12 662	28.1%	14 875	32.9%	13 107	25.3%	12 755	24.6%	53 398	103.2%	11 618	103.8%	9.8%
Remuneration of councillors	8 336	9 712	2 127	25.5%	2 158	25.9%	2 231	23.0%	2 168	22.3%	8 682	89.4%	2 614	109.4%	(34.0%)
Debt impairment	3 960	3 960	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	604	604	36	3.9%	478	51.7%	12	7.0%	422	54.9%	1 004	134.2%	432	101.9%	4.8%
Bulk purchases	15 847	6 424	2 060	16.5%	2 096	26.5%	2 110	32.2%	2 086	31.6%	10 537	187.1%	4 035	102.4%	(59.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	20 398	19 630	2 497	12.2%	2 393	11.7%	1 153	6.2%	6 288	33.8%	12 331	66.1%	1 662	133.7%	222.8%
Transfers and grants	4 733	4 927	76	1.6%	1 097	23.2%	911	18.5%	1 027	20.8%	3 110	63.1%	1 151	122.8%	(6.7%)
Other expenditure	54 558	73 021	13 742	25.2%	21 230	38.9%	16 668	22.7%	26 346	36.8%	77 984	106.8%	14 625	135.4%	80.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10 754**	**13 215**	**49 173**		**19 215**		**24 757**		**(43 673)**		**49 473**		**(25 783)**		
Transfers recognised - capital	115 669	138 077	51 113	44.2%	59 583	51.5%	39 669	28.9%	4 092	3.0%	154 460	112.1%	-	104.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**126 383**	**151 232**	**100 286**		**78 799**		**64 426**		**(39 578)**		**204 132**		**(25 783)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**126 383**	**151 232**	**100 286**		**78 799**		**64 426**		**(39 578)**		**204 132**		**(25 783)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**126 383**	**151 232**	**100 286**		**78 799**		**64 426**		**(39 578)**		**204 132**		**(25 783)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**126 383**	**151 232**	**100 286**		**78 799**		**64 426**		**(39 578)**		**204 132**		**(25 783)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**126 383**	**139 765**	**22 073**	**17.5%**	**50 000**	**39.6%**	**26 073**	**19.4%**	**50 102**	**36.1%**	**149 051**	**107.4%**	**48 113**	**106.9%**	**4.1%**
National Government	115 669	118 575	16 631	14.4%	46 837	40.5%	20 990	17.7%	48 105	40.6%	132 564	111.8%	39 171	122.3%	22.8%
Provincial Government	-	-	43	-	-	-	-	-	-	-	43	-	185	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**115 669**	**118 575**	**16 674**	**14.4%**	**46 837**	**40.5%**	**20 990**	**17.7%**	**48 105**	**40.6%**	**132 607**	**111.8%**	**39 356**	**122.3%**	**22.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 714	10 204	1 973	18.4%	1 218	11.4%	53	0%	1 578	15.5%	4 834	47.4%	8 762	163.8%	(82.0%)
Public contributions and donations	-	9 985	3 426	-	1 945	-	5 029	58.5%	418	4.2%	11 818	118.3%	-	99.0%	(100.0%)
Capital Expenditure Standard Classification	**126 383**	**139 765**	**22 073**	**17.5%**	**50 000**	**39.6%**	**26 073**	**19.4%**	**50 102**	**36.1%**	**149 051**	**107.4%**	**48 113**	**106.9%**	**4.1%**
Governance and Administration	**6 769**	**6 669**	**169**	**18.1%**	**791**	**9.9%**	**44**	**0.9%**	**477**	**44.9%**	**847**	**88.1%**	**825**	**94.4%**	**(42.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	336	97.7%	(100.0%)
Budget & Treasury Office	30	10	-	-	-	-	-	-	157	1565.9%	157	1565.9%	181	564.2%	(13.6%)
Corporate Services	1 255	1 070	388	31.0%	35	2.8%	44	4.0%	321	29.9%	801	74.8%	308	78.5%	24.4%
Community and Public Safety	**47 169**	**8 969**	**1 918**	**4.0%**	**1 419**	**3.0%**	**107**	**0.9%**	**1 148**	**11.9%**	**4 643**	**74.1%**	**1 518**	**91.9%**	**(24.3%)**
Community & Social Services	4 074	6 638	2 518	38.3%	2 431	37.0%	537	8.2%	399	6.1%	5 886	90.6%	3 228	92.6%	(87.6%)
Sport And Recreation	6 325	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 433	2 433	-	-	-	-	-	-	757	31.1%	757	31.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**17 595**	**25 026**	**3 562**	**20.3%**	**6 492**	**37.0%**	**8 887**	**34.4%**	**4 127**	**16.0%**	**24 878**	**96.3%**	**2 854**	**119.9%**	**44.9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	1 966	491.5%	(100.0%)
Road Transport	17 595	25 026	3 562	20.3%	6 492	37.0%	8 887	34.4%	4 127	16.0%	24 878	96.3%	887	114.6%	366.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**90 214**	**102 883**	**13 912**	**15.3%**	**41 042**	**45.5%**	**17 389**	**16.9%**	**44 322**	**43.1%**	**116 573**	**113.3%**	**41 065**	**104.8%**	**8.0%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	69 140	82 010	10 186	14.7%	25 998	37.6%	12 340	15.0%	42 607	52.0%	91 130	111.1%	41 065	104.8%	3.8%
Waste Water Management	21 074	20 874	3 726	17.7%	15 044	71.4%	5 048	24.2%	1 715	8.2%	25 532	121.8%	-	104.4%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**285 993**	**318 055**	**126 429**	**44.9%**	**115 397**	**40.3%**	**104 161**	**32.7%**	**9 504**	**3.0%**	**357 491**	**112.4%**	**8 688**	**105.6%**	**9.3%**
Property rates, penalties and collection charges	8 916	6 513	3 064	34.4%	194	2.2%	3 189	48.9%	568	8.7%	7 012	107.6%	448	26.5%	26.8%
Service charges	10 884	10 884	5 138	47.2%	1 677	15.4%	5 818	42.7%	1 148	8.4%	13 779	101.2%	1 668	77.3%	(29.7%)
Other revenue	167 114	9 038	9 338	1 394.6%	161	24.0%	15 022	166.4%	2 241	23.5%	27 762	280.2%	1 226	166.2%	78.1%
Government - operating	162 139	153 443	61 475	45.8%	53 913	39.4%	39 433	25.5%	1 117	7%	155 779	100.2%	3 057	109.2%	(79.0%)
Government - capital	110 000	132 178	46 414	42.2%	46 452	34.6%	39 662	40.1%	4 031	3.0%	136 559	103.3%		100.0%	(100.0%)
Interest	4 940	754	1 190	477.6%	3 151	422.1%	1 038	49.1%	381	104.8%	842	250.7%	33	103.8%	977.3%
Dividends															
Payments	**(148 731)**	**(174 683)**	**(85 586)**	**57.5%**	**(67 930)**	**45.7%**	**(6 442)**	**3.7%**	**(15 517)**	**8.9%**	**(175 505)**	**100.5%**	**(23 201)**	**116.9%**	**(66.4%)**
Suppliers and employees	(143 870)	(169 778)	(85 484)	59.4%	(66 767)	46.4%	(5 479)	3.2%	(14 738)	8.7%	(172 468)	101.6%	(21 537)	116.2%	(68.4%)

Finance charges	(146)	(177)	(30)	24.3%	(66)	57.5%	(57)	33.4%	(57)	32.3%	(258)	133.0%	(39)	126.9%	-45.0%
Transfers and grants	4 729	4 729	(0)	0.0%	(1 597)	-33.2%	(911)	-19.3%	(722)	-15.3%	(3 619)	-99.0%	1 109	-101.3%	-53.4%
Net Cash from/(used) Operating Activities	**137 242**	**143 379**	**42 834**	**31.2%**	**47 257**	**34.5%**	**87 710**	**63.2%**	**(8 013)**	**(4.2%)**	**191 697**	**126.9%**	**(13 013)**	**97.2%**	**(53.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(126 383)	(139 668)	(39 798)	31.4%	(58 668)	39.6%	(26 673)	19.3%	(59 163)	36.1%	(166 685)	120.0%	(33 788)	185.9%	48.4%
Net Cash from/(used) Investing Activities	**(126 383)**	**(139 668)**	**(39 798)**	**31.4%**	**(58 668)**	**39.6%**	**(26 673)**	**19.3%**	**(59 163)**	**36.1%**	**(166 685)**	**120.0%**	**(33 788)**	**185.9%**	**48.4%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(784)	(784)	-	-	(1509)	92.4%	-	-	-	-	(1509)	101.4%	(1675)	100.0%	(100.0%)
Repayment of borrowing	(784)	(784)	-	-	(1509)	92.4%	-	-	-	-	(1509)	101.4%	(1675)	100.0%	(100.0%)
Net Cash from/(used) Financing Activities	**(784)**	**(784)**	**-**	**-**	**(1509)**	**92.4%**	**-**	**-**	**-**	**-**	**(1509)**	**101.4%**	**(1675)**	**100.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**10 074**	**3 686**	**3 126**	**31.0%**	**(3 038)**	**(30.2%)**	**70 845**	**1 521.9%**	**(56 116)**	**(1 522.3%)**	**14 917**	**401.9%**	**(47 772)**	**(0.0%)**	**17.5%**
Cash/cash equivalents at the year begin:	3 098	3098	2 016	65.0%	5 140	165.9%	2 102	67.8%	72 946	2 353.7%	3 014	82.0%	49 788	100.0%	66.5%
Cash/cash equivalents at the year end:	13 173	6 785	5 142	39.0%	2 102	16.0%	72 946	1 673.6%	16 831	248.0%	16 831	248.0%	2 016	14.9%	735.7%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 605	6.4%	737	2.9%	234	2.7%	17 004	67.1%	19 584	19.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	14	2.4%	88	2.3%	113	2.6%	3 000	92.8%	3 666	3.8%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	2 469	21.8%	1 169	10.4%	1 167	10.2%	6 672	57.7%	11 344	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	167	6.6%	158	6.3%	158	6.1%	2 056	81.1%	2 537	2.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	97	5.3%	66	3.7%	66	3.6%	1 607	88.6%	1 841	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 466	2.3%	6	-	4	-	59 218	97.2%	60 693	60.8%	-	-	-	-
Total By Income Source	**5 278**	**5.3%**	**2 278**	**2.3%**	**2 231**	**2.2%**	**90 127**	**90.2%**	**99 934**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	34	23.4%	37	25.5%	36	23.9%	40	29.8%	103	2%	-	-	-	-
Commercial	1 603	10.7%	689	3.7%	736	4.1%	14 575	81.5%	17 606	17.9%	-	-	-	-
Households	3 641	4.4%	1 430	1.8%	1 338	1.7%	74 573	91.9%	80 982	80.6%	-	-	-	-
Other	103	11.5%	122	13.2%	147	15.5%	551	59.8%	923	1.4%	-	-	-	-
Total By Customer Group	**5 278**	**5.3%**	**2 278**	**2.3%**	**2 231**	**2.3%**	**90 127**	**90.2%**	**99 934**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	22	41.4%	-	-	-	-	31	58.6%	54	100.0%
Total	**22**	**41.4%**	**-**	**-**	**-**	**-**	**31**	**58.6%**	**54**	**100.0%**

Contact Details

Municipal Manager	Mr Tshepo Moorn	053 7731000
Financial Manager	Ms Boyzen Dennis Mothapeng	053 7731000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GA-SEGONYANA (NC452)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**325 686**	**324 667**	**109 979**	**33.5%**	**68 779**	**21.3%**	**67 734**	**20.9%**	**34 869**	**10.8%**	**276 490**	**85.3%**	**37 588**	**82.4%**	**(7.2%)**
Property rates	34 887	34 737	22 280	63.9%	3 140	9.0%	3 153	9.1%	2 643	5.9%	30 616	88.1%	1 938	87.6%	5.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	85 241	85 241	12 332	16.5%	14 648	17.2%	13 846	16.2%	14 414	16.9%	55 262	64.7%	13 122	57.8%	9.8%
Service charges - water revenue	18 005	17 555	3 478	19.9%	3 668	19.9%	5 660	32.5%	2 752	15.8%	15 777	89.2%	3 730	106.8%	(27.1%)
Service charges - sanitation revenue	11 193	11 500	2 928	25.4%	2 839	25.6%	2 999	25.1%	2 698	20.2%	11 443	99.0%	2 668	101.7%	8.6%
Service charges - refuse revenue	8 926	8 926	1 938	21.6%	1 958	21.8%	1 854	21.9%	1 667	21.8%	7 456	87.1%	1 786	75.2%	4.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 068	1 900	280	18.0%	260	19.0%	202	13.7%	282	14.8%	1 022	53.2%	248	58.4%	13.6%
Interest earned - external investments	1 600	1 600	371	24.7%	323	21.0%	212	14.1%	66	3.8%	962	64.1%	-	-	(100.0%)
Interest earned - outstanding debtors	4 380	4 780	1 187	27.7%	1 241	29.0%	1 088	27.0%	1 287	27.1%	5 014	104.9%	1 091	155.7%	18.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 692	1 811	494	29.8%	173	9.6%	227	13.1%	610	33.7%	1 494	80.8%	434	73.3%	40.6%
Licences and permits	3 182	3 247	462	14.3%	747	23.0%	601	18.9%	736	22.7%	2 546	78.4%	706	62.6%	5.2%
Agency services	1 872	1 872	359	19.2%	496	26.6%	463	23.8%	414	22.2%	1 731	93.0%	496	91.7%	(16.8%)
Transfers recognised - operational	132 697	132 532	47 777	36.0%	30 911	27.1%	31 809	24.0%	3 236	2.4%	118 737	89.6%	9 894	99.8%	427.3%
Other own revenue	17 946	18 777	11 122	62.0%	3 433	19.1%	6 467	29.2%	4 960	26.9%	25 981	133.9%	1 446	68.3%	243.0%
Gains on disposal of PPE	-	-	-	-	-	-	633	-	6889	-	7522	-	3	-	(34 979.6%)
Operating Expenditure	**319 486**	**322 334**	**62 452**	**19.5%**	**52 008**	**26.8%**	**159 460**	**49.5%**	**51 378**	**15.9%**	**365 334**	**113.3%**	**89 678**	**93.7%**	**(42.7%)**
Employee related costs	94 609	91 739	21 678	22.9%	23 867	25.1%	23 020	25.1%	22 653	24.9%	91 434	99.7%	19 743	100.6%	14.8%
Remuneration of councillors	7 116	7 116	1 732	24.4%	1 800	25.3%	2 147	30.2%	1 918	26.9%	7 620	107.1%	2 017	103.4%	(4.9%)
Debt impairment	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 609	27 609	-	-	22 077	79.7%	91 709	343.7%	8 280	22.0%	122 065	324.2%	23 026	62.5%	(64.0%)
Finance charges	2 343	2 343	28	1.2%	-	-	18	.8%	-	-	46	2.0%	1 140	42.7%	(100.0%)
Bulk purchases	69 419	69 419	22 917	32.9%	14 024	20.2%	15 601	22.8%	5 667	8.4%	58 448	84.2%	12 603	99.2%	(53.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 082	9 780	1 968	24.4%	1 625	20.1%	2 481	25.4%	1 434	14.7%	7 508	76.8%	2 082	101.4%	(38.2%)
Transfers and grants	1 762	2 722	-	-	1 643	93.2%	-	-	-	-	1 643	36.2%	773	142.8%	(100.0%)
Other expenditure	97 629	101 081	14 297	14.5%	27 598	28.2%	24 310	24.1%	10 660	10.6%	76 764	76.0%	27 015	95.8%	(60.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	666	-	666	-	-	-	(100.0%)
Surplus/(Deficit)	**3 204**	**1 734**	**47 527**		**(23 229)**		**(91 752)**		**(16 510)**		**(88 874)**		**(52 090)**		
Transfers recognised - capital	98 546	98 546	23 992	24.3%	19 958	20.3%	31 586	32.1%	1 758	1.8%	77 334	78.5%	14 832	72.3%	(87.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**102 140**	**100 280**	**66 518**		**(3 271)**		**(60 175)**		**(14 712)**		**(11 540)**		**(37 257)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**102 140**	**100 280**	**66 518**		**(3 271)**		**(60 175)**		**(14 712)**		**(11 540)**		**(37 257)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**102 140**	**100 280**	**66 518**		**(3 271)**		**(60 175)**		**(14 712)**		**(11 540)**		**(37 257)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**102 140**	**100 280**	**66 518**		**(3 271)**		**(60 175)**		**(14 712)**		**(11 540)**		**(37 257)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**140 031**	**137 926**	**25 835**	**18.4%**	**38 690**	**27.6%**	**32 973**	**23.9%**	**5 677**	**4.1%**	**103 176**	**74.8%**	**43 238**	**81.6%**	**(86.9%)**
National Government	98 546	98 546	23 992	24.3%	19 958	20.3%	31 586	32.1%	1 758	1.8%	77 334	78.5%	42 843	101.0%	(95.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**98 546**	**98 546**	**23 992**	**24.3%**	**19 958**	**20.3%**	**31 586**	**32.1%**	**1 758**	**1.8%**	**77 334**	**78.5%**	**42 843**	**101.0%**	**(95.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 485	1 380	26	.7%	119	3.4%	759	55.0%	3 879	281.1%	4 782	346.6%	353	66.2%	880.9%
Public contributions and donations	38 000	38 000	1 818	4.8%	18 613	49.0%	628	1.7%	-	-	21 059	55.4%	-	-	-
Capital Expenditure Standard Classification	**140 031**	**137 926**	**25 835**	**18.4%**	**38 690**	**27.6%**	**32 973**	**23.9%**	**5 677**	**4.1%**	**103 176**	**74.8%**	**43 238**	**81.6%**	**(86.9%)**
Governance and Administration	**636**	**649**	**56**	**8.7%**	**61**	**9.6%**	**164**	**14.1%**	**947**	**97.4%**	**858**	**78.1%**	**64**	**14.3%**	**474.4%**
Executive & Council	60	340	-	-	-	-	-	-	154	45.3%	154	45.3%	25	3.1%	514.7%
Budget & Treasury Office	525	150	26	4.9%	12	2.2%	12	8.2%	6	4.1%	57	38.6%	15	21.4%	153.2%
Corporate Services	345	459	-	-	70	20.2%	299	63.4%	87	21.3%	455	100.0%	55	22.4%	77.5%
Community and Public Safety	**1 668**	**1668**	**-**	**-**	**57**	**3.4%**	**1643**	**98.9%**	**-**	**-**	**1668**	**100.0%**	**-**	**14.3%**	**-**
Community & Social Services	265	380	-	-	57	14.1%	343	90.2%	-	-	385	100.0%	-	14.8%	-
Sport And Recreation	405	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	370	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**34 891**	**27 981**	**5 513**	**15.8%**	**6 287**	**18.0%**	**10 944**	**39.1%**	**3 022**	**12.9%**	**26 365**	**94.2%**	**3 427**	**93.7%**	**5.7%**
Planning and Development	2 000	2 000	470	23.5%	438	14.6%	538	26.9%	5 266	334.0%	6 664	333.0%	620	71.3%	463.0%
Road Transport	31 891	25 981	5 043	15.8%	5 848	18.3%	10 406	40.1%	(1 588)	(6.1%)	19 711	76.0%	2 807	111.5%	(163.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**103 136**	**109 653**	**20 297**	**19.7%**	**32 385**	**31.3%**	**21 303**	**19.7%**	**1 758**	**1.7%**	**75 764**	**69.8%**	**39 715**	**80.6%**	**(95.5%)**
Electricity	2 210	2 000	-	-	-	-	2 046	78.2%	-	-	2 046	78.2%	-	-	-
Water	90 303	94 673	14 168	15.7%	27 494	30.4%	16 660	17.9%	1 758	1.9%	60 004	63.8%	30 887	86.8%	(95.1%)
Waste Water Management	9 467	11 022	6 128	65.1%	4 799	50.8%	2 146	19.4%	-	-	13 073	118.8%	2 827	24.8%	(100.0%)
Waste Management	216	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**378 854**	**385 657**	**123 738**	**32.7%**	**114 711**	**30.3%**	**105 432**	**27.3%**	**43 314**	**11.2%**	**387 195**	**100.4%**	**60 389**	**113.0%**	**(28.3%)**
Property rates, penalties and collection charges	26 185	26 163	7 095	27.1%	8 663	33.1%	3 435	12.2%	4 167	14.8%	23 360	82.9%	3 205	-	26.1%
Service charges	92 894	92 896	19 739	26.2%	20 987	22.6%	20 335	37.4%	29 034	39.9%	90 876	199.4%	21 651	71.8%	34.1%
Other revenue	22 327	21 927	14 739	62.1%	7 088	31.7%	7 910	25.4%	9 549	34.7%	39 286	140.0%	24 645	470.3%	(61.3%)
Government - operating	152 697	152 532	53 696	46.3%	40 152	34.2%	33 445	25.2%	-	-	127 293	99.1%	3 133	65.8%	(100.0%)
Government - capital	80 751	91 339	27 468	46.3%	37 821	34.2%	34 410	25.2%	-	-	99 699	99.1%	3 133	65.8%	(100.0%)
Interest	5 000	5 000	1 000	20.0%	1 000	20.0%	1 000	20.0%	1 564	31.6%	4 564	90.2%	1 624	103.7%	(3.7%)
Dividends															
Payments	**(391 342)**	**(394 159)**	**(85 982)**	**36.5%**	**(72 939)**	**25.8%**	**(70 934)**	**27.8%**	**(47 338)**	**16.7%**	**(385 124)**	**169.3%**	**(70 373)**	**129.2%**	**(32.7%)**
Suppliers and employees	(277 238)	(279 134)	60 883	31.5%	(71 927)	23.6%	(78 919)	28.3%	(47 338)	17.0%	(294 644)	161.6%	68 685	130.2%	(30.9%)

Finance charges	(2 343)	(2 343)	(6)	4%	(1 642)	59.2%	(16)	8%	-	-	(17)	1.2%	(1 146)	42.7%	(100.0%)
Transfers and grants	(1 762)	(2 720)	-		-		-		-		-		(1 643)	38.2%	(100.0%)
Net Cash from/(used) Operating Activities	**97 512**	**101 467**	**37 838**	**36.8%**	**41 781**	**42.8%**	**20 497**	**20.1%**	**(4 024)**	**(4.8%)**	**102 970**	**100.0%**	**(3 666)**	**79.9%**	**(59.7%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	(13)	-	(2 063)	-	(2 076)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	(13)	-	(2 063)	-	(2 076)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(90 998)**	**(89 998)**	**(25 498)**	**28.0%**	**(38 628)**	**42.9%**	**(32 973)**	**33.2%**	**(1 018)**	**1.0%**	**(98 509)**	**99.8%**	**(42 397)**	**83.3%**	**(57.0%)**
Capital assets	(90 998)	(89 998)	(25 498)	28.0%	(38 628)	42.9%	(32 973)	33.2%	(1 018)	1.0%	(98 509)	99.8%	(42 397)	83.3%	(57.0%)
Net Cash from/(used) Investing Activities	**(90 998)**	**(89 998)**	**(25 498)**	**28.0%**	**(38 628)**	**42.9%**	**(32 986)**	**33.2%**	**(3 072)**	**3.1%**	**(100 584)**	**101.7%**	**(42 397)**	**83.3%**	**(42.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(2 418)**	**(2 418)**	**(37)**	**1.5%**	**(100)**	**4.2%**	**(47)**	**1.9%**	**(51)**	**2.1%**	**(236)**	**0.8%**	**(139)**	**59.7%**	**38.2%**
Repayment of borrowing	(2 418)	(2 418)	(37)	1.5%	(100)	4.2%	(47)	1.9%	(51)	2.1%	(236)	0.8%	(139)	59.7%	38.2%
Net Cash from/(used) Financing Activities	**(2 418)**	**(2 418)**	**(37)**	**1.5%**	**(100)**	**4.2%**	**(47)**	**1.9%**	**(51)**	**2.1%**	**(236)**	**0.8%**	**(139)**	**59.7%**	**38.2%**
Net Increase/(Decrease) in cash held	**4 188**	**143**	**12 301**	**293.7%**	**2 632**	**62.8%**	**(6 535)**	**(4 568.8%)**	**(7 148)**	**(4 997.2%)**	**1 250**	**873.9%**	**(52 421)**	**1 196.1%**	**(66.4%)**
Cash/cash equivalents at the year begin:	1 424	5 018	1 335	100.0%	13 636	1 540.8%	16 236	3234%	8 701	100.0%	1 335	26.0%	54 275	106.2%	(62.1%)
Cash/cash equivalents at the year end:	5 483	5 161	13 636	247.7%	16 238	296.6%	9 702	188.0%	2 555	49.5%	2 555	49.5%	1 853	142.8%	37.9%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts- to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 109	23.4%	626	12.9%	402	8.5%	2 604	54.8%	4 742	6.1%	-	-	-	-
Trade and Other Receivables from Exchange Transac	2 214	47.3%	898	17.8%	437	8.2%	2 337	33.7%	6 902	8.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop			456	7.8%	346	1.2%	27 832	97.2%	28 634	36.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	891	6.7%	517	3.9%	349	2.7%	11 381	86.7%	13 138	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	534	6.0%	356	3.5%	220	2.6%	7 554	87.9%	8 572	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property R											-	-	-	-
Interest on Arrear Debtor Accounts	365	4.3%	380	4.6%	366	4.4%	7 232	86.5%	8 339	10.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa											-	-	-	-
Other	305	4.1%	121	1.1%	1 322	16.8%	7 016	77.9%	9 067	11.4%	-	-	-	-
Total By Income Source	**6 546**	**8.3%**	**3 258**	**4.1%**	**3 695**	**4.7%**	**65 014**	**83.0%**	**79 312**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	441	2.5%	398	2.2%	344	1.9%	16 802	93.4%	17 985	22.7%	-	-	-	-
Commercial	4 664	35.0%	1 118	8.3%	1 334	10.0%	6 192	50.0%	13 308	17.0%	-	-	-	-
Households	1 008	7.4%	1 119	8.2%	1 017	7.5%	10 450	76.9%	13 594	58.8%	-	-	-	-
Other	393	10.3%	122	4.3%	699	23.1%	2 410	82.3%	4 624	3.5%	-	-	-	-
Total By Customer Group	**6 546**	**8.3%**	**3 258**	**4.1%**	**3 695**	**4.7%**	**65 014**	**83.0%**	**79 312**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	9	100.0%	9	100.0%
Total	**-**	**-**	**-**	**-**	**-**	**-**	**9**	**100.0%**	**9**	**100.0%**

Contact Details

Municipal Manager	Mr Edward Walberg	053 712 9333
Financial Manager	Mr Kevin Windvogel	053 712 9370

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: GAMAGARA (NC453)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**671 141**	**549 988**	**262 858**	**39.2%**	**62 236**	**9.3%**	**183 502**	**18.8%**	**127 613**	**23.2%**	**556 229**	**101.1%**	**92 826**	**145.7%**	**37.5%**
Property rates	419 611	231 942	228 960	54.6%	36 566	8.7%	54 806	23.6%	53 218	23.0%	373 549	161.0%	(168)	189.7%	(32 746.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	119 038	150 038	10 092	8.5%	12 040	10.1%	24 900	16.6%	43 516	29.0%	90 548	60.1%	4 260	86.1%	896.7%
Service charges - water revenue	48 384	70 384	6 646	13.7%	7 360	15.2%	13 077	18.6%	14 002	19.9%	41 084	58.1%	74 631	231.4%	(81.2%)
Service charges - sanitation revenue	17 731	21 231	3 512	19.8%	2 707	15.3%	5 191	24.5%	6 157	31.8%	18 568	85.6%	13 711	106.8%	(55.1%)
Service charges - refuse revenue	15 156	20 156	2 948	19.7%	2 944	19.7%	4 418	21.3%	5 832	34.2%	15 342	73.6%	556	68.8%	(949.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Rental of facilities and equipment	885	885	55	6.2%	62	7.1%	57	8.4%	132	19.2%	298	43.6%	2	41.2%	5 758.7%
Interest earned - external investments	629	629	109	20.7%	20	3.8%	40	8.4%	40	7.9%	216	40.8%	31	140.6%	36.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	334	834	33	10.3%	56	16.6%	102	12.8%	387	46.2%	594	72.1%	198	72.8%	(2 032.7%)
Licences and permits	918	918	14	1.5%	77	8.4%	8	9%	1 648	179.2%	1 736	189.2%	61	79.6%	2 582.3%
Agency services	2 304	2 304	117	5.1%	210	13.7%	51	2.2%	532	34.5%	1 909	44.9%	165	66.3%	224.7%
Transfers recognised - operational	27 334	30 460	9 583	35.2%	-	-	-	-	-	-	9 583	31.2%	13	73.8%	(100.0%)
Other own revenue	3 568	3 568	281	7.9%	97	2.7%	340	9.6%	280	7.9%	1 008	28.6%	64	56.6%	344.8%
Gains on disposal of PPE	10 003	10 004	534	5.7%	14	-	-	-	-	-	550	5.6%	-	-	(100.0%)
Operating Expenditure	**490 988**	**490 488**	**73 957**	**15.6%**	**20 480**	**4.4%**	**77 746**	**15.9%**	**68 086**	**13.9%**	**240 272**	**49.0%**	**59 315**	**78.7%**	**14.8%**
Employee related costs	166 391	134 899	23 227	17.3%	8 693	5.0%	35 319	28.3%	9 166	7.3%	77 714	62.2%	18 562	86.2%	(50.1%)
Remuneration of councillors	3 206	3 216	736	22.6%	242	7.5%	664	20.0%	232	7.0%	2 164	66.2%	533	80.3%	(56.4%)
Debt impairment	7 246	66 630	-	-	-	-	-	-	-	-	-	-	4 692	221.8%	(100.0%)
Depreciation and asset impairment	58 919	58 919	-	-	-	-	-	-	-	-	-	-	13 716	91.7%	(100.0%)
Finance charges	6 449	6 691	116	2.3%	0	-	1 457	22.4%	3 272	48.9%	4 847	72.0%	69	49.8%	4 633.2%
Bulk purchases	124 519	124 519	24 548	19.8%	8 360	6.7%	27 569	22.2%	27 353	22.1%	87 832	70.6%	13 582	71.8%	104.3%
Other Materials	-	-	3 798	-	247	-	2 686	-	6 132	-	11 762	-	2 646	-	100.0%
Contracted services	23 097	13 660	2 491	10.2%	630	2.6%	2 552	15.2%	4 424	32.4%	10 753	78.7%	606	78.8%	607.3%
Transfers and grants	6 901	11 641	640	9.3%	266	3.9%	794	6.9%	1 317	11.4%	3 016	26.1%	576	-	128.7%
Other expenditure	90 164	81 716	12 270	13.6%	2 730	3.0%	6 623	8.1%	17 190	21.0%	42 112	51.5%	8 248	36.2%	227.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**204 153**	**59 477**	**188 901**		**41 771**		**25 757**		**59 527**		**315 956**		**33 511**		
Transfers recognised - capital	71 009	32 864	291	0.4%	2 200	3.1%	4 808	14.6%	222	0.7%	7 458	22.8%	(8 067)	34.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	75 000	12 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**350 161**	**104 341**	**189 192**		**43 971**		**30 565**		**59 752**		**323 450**		**27 244**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**350 161**	**104 341**	**189 192**		**43 971**		**30 565**		**59 752**		**323 450**		**27 244**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**350 161**	**104 341**	**189 192**		**43 971**		**30 565**		**59 752**		**323 450**		**27 244**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**350 161**	**104 341**	**189 192**		**43 971**		**30 565**		**59 752**		**323 450**		**27 244**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**350 161**	**104 341**	**11 119**	**3.2%**	**3 738**	**1.1%**	**-**	**-**	**21 693**	**20.8%**	**36 550**	**35.0%**	**18 388**	**33.8%**	**18.5%**
National Government	32 864	32 864	193	0%	1 295	3.9%	-	-	5 387	16.4%	6 875	20.9%	10 800	107.0%	(50.1%)
Provincial Government	38 145	-	415	1.1%	-	-	-	-	2 728	-	3 143	-	174	39.5%	1 525.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	104	-	104	-	-	-	(100.0%)
Transfers recognised - capital	**71 009**	**32 864**	**608**	**.9%**	**1 295**	**1.8%**	**-**	**-**	**7 708**	**23.4%**	**9 602**	**29.2%**	**10 973**	**74.8%**	**(29.8%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	204 151	59 477	1 942	.9%	2 444	1.2%	-	-	12 024	20.2%	16 310	27.4%	7 035	24.8%	70.9%
Public contributions and donations	75 000	12 000	8 569	11.8%	-	-	-	-	1 960	16.4%	10 529	88.6%	209	22.2%	837.8%
Capital Expenditure Standard Classification	**350 161**	**104 341**	**11 119**	**3.2%**	**3 738**	**1.1%**	**570**	**.5%**	**21 603**	**20.8%**	**37 129**	**35.8%**	**18 388**	**33.8%**	**18.5%**
Governance and Administration	**15 456**	**4 604**	**376**	**2.5%**	**-**	**-**	**42**	**.9%**	**144**	**3.1%**	**561**	**41.1%**	**61**	**47.1%**	**78.1%**
Executive & Council	1 342	-	-	-	-	-	-	-	-	-	-	-	-	-	5.2%
Budget & Treasury Office	1 229	233	45	3.6%	-	-	42	18.0%	72	32.1%	162	71.6%	41	29.8%	75.4%
Corporate Services	12 673	850	194	1.5%	-	-	-	-	72	9.0%	266	33.2%	49	44.4%	81.6%
Community and Public Safety	**17 600**	**8 421**	**791**	**4.5%**	**186**	**1%**	**365**	**1.4%**	**1 674**	**41.5%**	**4 017**	**97.9%**	**934**	**34.1%**	**(64.9%)**
Community & Social Services	3 403	2 402	-	-	-	-	-	-	423	17.3%	423	17.3%	-	-	(100.0%)
Sport And Recreation	12 005	3 412	253	1.9%	37	.3%	149	4.3%	242	7.1%	688	19.1%	245	13.2%	(27.2%)
Public Safety	1 600	-	-	-	-	-	-	-	1 148	7602.6%	1 148	7602.6%	-	40.3%	(100.0%)
Housing	32	2 568	538	1.6%	150	.5%	142	6.1%	1 592	78.4%	2 422	112.4%	174	31.2%	865.1%
Health	560	40	-	-	-	-	-	-	-	-	-	-	-	21.3%	-
Economic and Environmental Services	**19 248**	**8 249**	**1 780**	**9.1%**	**2 136**	**10.9%**	**-**	**-**	**1 468**	**17.0%**	**5 322**	**64.3%**	**299**	**19.1%**	**389.8%**
Planning and Development	5 648	1 968	5	.1%	-	-	-	-	180	9.2%	185	9.4%	-	5.3%	(100.0%)
Road Transport	14 600	6 300	1 775	12.2%	2 136	10.3%	-	-	1 288	19.0%	5 197	81.5%	299	21.6%	330.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**259 883**	**86 583**	**8 339**	**3.2%**	**1 416**	**.5%**	**240**	**.3%**	**16 467**	**19.0%**	**26 467**	**30.6%**	**17 404**	**38.4%**	**(5.4%)**
Electricity	110 100	41 700	150	.1%	207	.2%	240	.6%	4 177	10.0%	4 807	11.5%	8 154	42.4%	(27.5%)
Water	106 545	28 737	7 298	6.8%	-	-	-	-	9 145	31.8%	13 443	46.8%	6 581	26.6%	(6.8%)
Waste Water Management	32 665	13 668	846	2.6%	1 119	3.4%	-	-	3 264	38.7%	7 561	52.8%	2 668	60.1%	6.4%
Waste Management	10 573	2 200	-	-	-	-	-	-	731	34.4%	731	34.4%	701	25.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**695 928**	**582 786**	**21 026**	**3.0%**	**130 572**	**18.8%**	**75 956**	**13.0%**	**72 642**	**12.5%**	**300 196**	**51.5%**	**44 048**	**46.4%**	**64.9%**
Property rates, penalties and collection charges	398 630	231 942	3 544	9%	50 626	12.7%	20 114	8.7%	14 902	6.4%	89 186	38.5%	11 363	15.1%	31.2%
Service charges	196 813	249 370	7 197	3.6%	38 466	19.6%	38 947	39.2%	34 470	31.8%	179 453	68.5%	20 534		113.3%
Other revenue	7 521	9 664	452	5.9%	1 439	19.1%	639	6.1%	3 591	34.9%	6 511	62.2%	686		331.1%
Government - operating	21 294	39 665	9 583	35.2%	7 738	36.3%					12 321	40.1%	266	44.9%	(100.0%)
Government - capital	71 594	51 545			21 258	29.7%	4 722	7.7%	220	4%	22 201	43.1%	1 392	42.7%	(84.2%)
Interest	539	539	168	31.1%	85	15.7%	40	8.4%	40	7.9%	332	62.1%	168	113.9%	(76.4%)
Dividends															
Payments	**(402 847)**	**(382 423)**	**(70 130)**	**17.4%**	**(77 445)**	**19.2%**	**(75 957)**	**19.7%**	**(65 318)**	**17.1%**	**(288 496)**	**75.4%**	**(40 675)**	**75.7%**	**63.9%**
Suppliers and employees	(388 820)	(367 458)	69 460	17.9%	(76 873)	19.8%	(73 287)	19.9%	69 724	16.9%	(279 448)	76.0%	(38 624)	74.8%	54.5%

Finance charges	(7 346)	(8 246)	-	-	(452)	6.2%	(1 415)	17.2%	(2 275)	39.7%	(5 118)	62.3%	(88)	49.33	4 656.81%
Transfers and grants	(6 861)	(6 729)	(671)	9.7%	(1 028)	14.6%	(609)	12.5%	(1 227)	18.7%	(3 524)	52.6%	(68)	-	127.9%
Net Cash from/(used) Operating Activities	**292 598**	**269 352**	**(40 111)**	**(16.6%)**	**32 128**	**16.5%**	**445**	**.2%**	**7 324**	**3.7%**	**11 791**	**5.9%**	**3 873**	**(3.8%)**	**84.4%**
Cash Flow from Investing Activities															
Receipts	**90 000**	**165 692**	**554**	**.6%**	**1 245**	**1.4%**	**27**	**-**	**28**	**-**	**1 852**	**1.1%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	90 000	165 692	554	.6%	1 245	1.4%	27	-	28	-	1 852	1.1%	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(314 594)**	**(565 518)**	**(7 637)**	**2.4%**	**(10 400)**	**3.3%**	**(4 689)**	**.8%**	**(10 159)**	**3.2%**	**(40 888)**	**7.2%**	**(17 123)**	**51.2%**	**6.1%**
Capital assets	(314 594)	(565 518)	(7 637)	2.4%	(10 400)	3.3%	(4 689)	.8%	(10 159)	3.2%	(40 888)	7.2%	(17 123)	51.2%	6.1%
Net Cash from/(used) Investing Activities	**(224 594)**	**(400 826)**	**(7 084)**	**3.2%**	**(9 155)**	**4.1%**	**(4 662)**	**1.2%**	**(10 133)**	**4.5%**	**(39 036)**	**9.7%**	**(17 123)**	**84.4%**	**5.9%**
Cash Flow from Financing Activities															
Receipts	**556**	**1 038**	**84**	**15.2%**	**104**	**18.8%**	**(7)**	**(.7%)**	**5 838**	**561.6%**	**6 015**	**579.6%**	**736**	**199.9%**	**692.6%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase /decrease in consumer deposits	556	1 038	84	15.2%	104	18.8%	(7)	(.7%)	5 838	561.6%	6 015	579.6%	736	199.9%	692.6%
Payments	**(5 449)**	**(6 449)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(5 449)	(6 449)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(4 893)**	**(5 412)**	**84**	**(1.7%)**	**104**	**(2.1%)**	**(7)**	**.1%**	**5 838**	**(107.8%)**	**6 015**	**(111.2%)**	**736**	**(34.1%)**	**692.6%**
Net Increase/(Decrease) in cash held	**63 376**	**(205 463)**	**(56 111)**	**(88.5%)**	**44 076**	**69.5%**	**(4 224)**	**2.1%**	**(4 978)**	**2.4%**	**(21 234)**	**10.3%**	**(12 413)**	**(34.6%)**	**(59.9%)**
Cash/cash equivalents at the year begin:	(20 044)	-	(56 111)	279.9%	(12 035)	-	(16 259)	-	(16 259)	-	-	-	(68 128)	-	(83.2%)
Cash/cash equivalents at the year end:	43 332	(205 463)	(56 111)	(129.6%)	(12 035)	(27.8%)	(16 259)	7.9%	(21 234)	10.3%	(21 234)	10.3%	(56 140)	(84.9%)	(64.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 808	7.8%	2 527	7.1%	4 038	4.2%	27 504	79.9%	46 538	6.8%	-	-	-	-
Trade and Other Receivables from Exchange Transac	2 024	10.8%	2 066	10.8%	4 918	10.2%	28 508	629%	46 516	5.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	19 561	2.7%	16 778	2.4%	15 997	2.3%	653 238	92.7%	704 574	85.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	2 330	35.3%	1 546	23.4%	1 237	18.8%	1 483	22.1%	6 596	.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	1 718	7.8%	1 631	6.8%	816	3.7%	17 427	79.6%	21 902	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4)	(6.1%)	34	(4.7%)	120	(16.2%)	(692)	(93.1%)	(688)	(.1%)	-	-	-	-
Total By Income Source	**34 438**	**4.2%**	**26 901**	**3.3%**	**27 028**	**3.3%**	**730 699**	**89.1%**	**829 065**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	464	11.1%	391	9.3%	625	14.9%	2 410	66.3%	3 647	.4%	-	-	-	-
Commercial	22 317	3.2%	19 716	2.7%	19 763	2.7%	659 569	91.3%	722 366	87.1%	-	-	-	-
Households	10 717	10.4%	8 894	8.6%	6 741	6.5%	78 720	74.4%	103 532	12.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**34 438**	**4.2%**	**26 901**	**3.3%**	**27 028**	**3.3%**	**730 699**	**89.1%**	**829 065**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	0	100.0%	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**0**	**100.0%**	**0**	**100.0%**

Contact Details

Municipal Manager	Mr Clement Ikumelang	053 723 6000
Financial Manager	Mr Moses Grand	053 723 6000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: JOHN TAOLO GAETSEWE (DC45)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**81 027**	**90 171**	**28 772**	**35.1%**	**25 105**	**30.8%**	**21 657**	**24.0%**	**11 814**	**13.1%**	**87 348**	**96.9%**	**8 231**	**74.8%**	**43.5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	85	85	26	41.0%	19	22.7%	13	15.2%	13	15.2%	80	94.1%	6	74.5%	120.8%
Interest earned - external investments	2 907	2 907	82	2.8%	546	18.7%	280	9.6%	786	27.0%	1 694	58.1%	188	56.6%	318.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	72 318	81 418	28 586	39.5%	22 257	30.7%	20 680	25.4%	5 319	6.5%	77 841	95.6%	5 739	106.0%	(7.3%)
Other own revenue	6 827	5 760	69	1.0%	1 283	18.8%	685	11.9%	5 696	98.9%	7 734	134.3%	2 272	5.4%	150.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	0	-	0	-	-	-	(5.4%)
Operating Expenditure	**99 529**	**108 806**	**19 884**	**20.0%**	**28 272**	**28.5%**	**15 691**	**14.4%**	**33 810**	**31.1%**	**107 656**	**99.0%**	**27 606**	**89.7%**	**22.5%**
Employee related costs	53 911	60 616	13 207	24.5%	15 566	29.0%	12 842	25.4%	12 666	23.8%	53 710	106.1%	13 011	96.7%	(7.3%)
Remuneration of councillors	7 024	4 714	1 227	17.5%	1 264	18.0%	1 150	23.2%	1 258	26.7%	4 941	104.8%	1 737	71.9%	(27.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	966	2 116	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	279	279	-	-	-	-	-	-	-	-	-	-	-	149.7%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 708	7 632	237	3.3%	732	9.6%	211	2.8%	1 529	20.0%	2 709	35.7%	241	22.3%	539.3%
Transfers and grants	8 265	6 269	146	6.3%	2 022	30.8%	(1 260)	(20.0%)	7 359	116.8%	8 153	144.8%	2 736	86.5%	163.0%
Other expenditure	21 456	27 122	4 670	21.8%	16 128	84.2%	2 748	7.4%	11 997	31.3%	37 741	160.1%	9 808	90.2%	18.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(17 502)**	**(18 635)**	**8 888**		**(3 167)**		**5 966**		**(22 005)**		**(20 310)**		**(19 375)**		
Transfers recognised - capital			718	-	4 374	-	1 028	-	-	-	6 122	-	(1 961)		(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	**(17 502)**	**(18 635)**	**9 606**		**(8 793)**		**6 995**		**(22 005)**		**(14 188)**		**(21 336)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(17 502)**	**(18 635)**	**9 606**		**(8 793)**		**6 995**		**(22 005)**		**(14 188)**		**(21 336)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(17 502)**	**(18 635)**	**9 606**		**(8 793)**		**6 995**		**(22 005)**		**(14 188)**		**(21 336)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(17 502)**	**(18 635)**	**9 606**		**(8 793)**		**6 995**		**(22 005)**		**(14 188)**		**(21 336)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**1 204**	**1 237**	**5**	**.4%**	**367**	**30.4%**	**-**	**-**	**450**	**36.4%**	**822**	**66.4%**	**3 931**	**73.7%**	**(88.5%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 204	1 237	5	.4%	367	30.4%	-	-	450	36.4%	822	66.4%	3 931	73.3%	(88.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**1 204**	**1 237**	**5**	**.4%**	**367**	**30.4%**	**-**	**-**	**455**	**36.8%**	**822**	**66.4%**	**3 931**	**73.7%**	**(88.5%)**
Governance and Administration	**1 104**	**1 004**	**4**	**.4%**	**167**	**15.1%**	**-**	**-**	**416**	**41.5%**	**611**	**60.8%**	**1 931**	**77.7%**	**(89.4%)**
Executive & Council	-	5	-	-	-	-	-	-	-	-	5	-	13	-	(100.0%)
Budget & Treasury Office	-	-	-	-	16	-	-	-	-	-	16	-	-	-	-
Corporate Services	1 004	1 004	-	-	350	34.9%	-	-	439	43.7%	789	78.6%	2 918	68.8%	(84.9%)
Community & Public Safety	**100**	**95**	**-**	**-**	**-**	**-**	**-**	**-**	**11**	**11.9%**	**11**	**11.9%**	**-**	**-**	**(100.0%)**
Community & Social Services	200	33	-	-	-	-	-	-	11	33.8%	11	33.8%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**81 927**	**90 171**	**35 038**	**42.8%**	**33 245**	**40.6%**	**22 162**	**24.5%**	**3 394**	**3.8%**	**93 771**	**104.0%**	**9 031**	**81.3%**	**(62.4%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	6 692	5 640	2 859	42.7%	517	7.7%	3 366	57.6%	2 409	42.1%	9 050	157.5%	2 624	32.2%	(16.1%)
Government - operating	72 318	81 414	32 171	44.5%	30 428	42.1%	18 583	22.8%	936	1.1%	82 066	100.8%	3 816	169.8%	(83.9%)
Government - capital	-	-	-	-	2 300	-	173	-	-	-	2 473	-	-	-	-
Interest	2 917	2 917	-	-	-	-	-	-	-	-	-	-	591	27.5%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(99 539)**	**(104 514)**	**(31 566)**	**31.7%**	**(35 690)**	**35.8%**	**(9 261)**	**9.0%**	**(19 565)**	**18.7%**	**(96 140)**	**92.0%**	**(9 221)**	**92.1%**	**112.4%**
Suppliers and employees	(66 860)	(67 937)	(31 046)	34.1%	(30 630)	33.2%	(7 937)	8.1%	(17 633)	18.0%	(89 645)	91.0%	(6 220)	92.4%	184.2%

Finance charges	(276)	(276)	-	-	(1 125)	310%	(1 449)	33.1%	(1 901)	30.9%	(6 500)	103.0%	(1 599)	169.7%	(100.0%)
Transfers and grants	(6 380)	(6 208)	(128)	4.3%	(6 125)	310%	(1 449)	33.1%	(1 901)	30.9%	(6 500)	103.0%	(1 599)	66.3%	(32.4%)
Net Cash from/(used) Operating Activities	**(17 032)**	**(14 343)**	**3 467**	**(19.7%)**	**(2 361)**	**13.4%**	**12 711**	**(88.8%)**	**(16 191)**	**112.9%**	**(2 274)**	**16.5%**	**(193)**	**(39.3%)**	**8 466.4%**
Cash Flow from Investing Activities															
Receipts	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 204)**	**(1 237)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(1 204)	(1 237)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(1 204)**	**(637)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(469)**	**(446)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(469)	(446)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(469)**	**(446)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(18 208)**	**(13 426)**	**3 467**	**(18.0%)**	**(2 361)**	**12.3%**	**12 711**	**(82.4%)**	**(16 191)**	**105.0%**	**(2 274)**	**15.4%**	**(193)**	**(39.3%)**	**8 466.4%**
Cash/cash equivalents at the year begin:	24 624	17 899	2 997	11.2%	6 432	24.0%	4 060	22.8%	16 844	93.9%	2 997	16.7%	623	-	6 292.2%
Cash/cash equivalents at the year end:	7 409	2 464	6 432	87.8%	4 066	55.0%	16 856	683.9%	615	24.9%	613	24.8%	73	3%	745.8%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 426	32.8%	307	1.9%	122	.7%	10 646	64.5%	16 501	100.0%	-	-	-	-
Total By Income Source	**5 426**	**32.8%**	**307**	**1.9%**	**122**	**.7%**	**10 646**	**64.5%**	**16 501**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	5 413	33.0%	306	1.9%	121	.7%	10 643	64.4%	16 389	99.3%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	13	10.0%	1	.7%	1	.7%	102	67.6%	117	.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**5 426**	**32.8%**	**307**	**1.9%**	**122**	**.7%**	**10 646**	**64.5%**	**16 501**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	2 748	97.4%	27	.9%	(1 727)	(62.3%)	1 872	63.9%	2 920	100.0%
Total	**2 748**	**97.4%**	**27**	**.9%**	**(1 727)**	**(62.3%)**	**1 872**	**63.9%**	**2 920**	**100.0%**

Contact Details

Municipal Manager	Mrs M P Bongwezitshe	053 712 8731
Financial Manager	Mrs SJ Francis-Sullman	053 712 8756

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RICHTERSVELD (NC061)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**60 663**	**69 663**	**22 230**	**37.0%**	**6 857**	**11.4%**	**20 609**	**44.3%**	**10 142**	**16.9%**	**65 839**	**109.8%**	**3 345**	**105.5%**	**203.2%**
Property rates	9 232	9 232	9 287	100.6%	(100)	(1.1%)	9 509	103.0%	191	2%	18 766	203.2%	73	196.8%	173.6%
Property rates - penalties and collection charges	1 078	1 078	246	22.8%	272	25.2%	301	27.9%	324	30.1%	1 144	106.1%	84	84.8%	286.8%
Service charges - electricity revenue	11 545	11 524	2 973	25.8%	2 370	20.6%	2 157	27.4%	2 302	20.4%	10 802	94.2%	1 275	73.3%	84.6%
Service charges - water revenue	5 477	5 477	1 362	24.9%	1 277	23.3%	1 734	31.7%	1 332	22.5%	5 804	103.4%	455	64.2%	203.9%
Service charges - sanitation revenue	3 165	3 165	846	26.3%	701	21.8%	874	27.4%	696	21.8%	3 111	97.4%	249	93.8%	179.5%
Service charges - refuse revenue	3 360	3 360	840	25.0%	707	19.7%	841	23.4%	680	18.1%	3 018	89.8%	216	92.4%	217.3%
Service charges - other			10		10		0		15		34		9	1.3%	16.5%
Rental of facilities and equipment	2 324	2 324	354	15.2%	330	13.8%	332	14.1%	190	7.9%	1 192	50.6%	390	58.2%	(58.5%)
Interest earned - external investments	400	400	34	8.5%	30	7.4%	31	22.8%	30	12.5%	255	51.2%	46	55.5%	6.2%
Interest earned - outstanding debtors	2 416	2 416	321	21.8%	682	23.4%	687	24.2%	662	27.4%	2 354	96.7%	175	58.7%	280.5%
Dividends received			-		-		-		-		-		-		
Fines	7	7	8	112.8%	4	58.4%	8	109.8%	2	30.4%	22	314.5%	4	164.2%	(44.2%)
Licences and permits	54	54	23	42.2%	26	47.6%	28	52.0%	27	68.7%	113	211.0%	23	152.6%	57.9%
Agency services	401	401	106	26.5%	70	17.6%	118	29.6%	114	28.3%	410	102.2%	94	99.9%	20.2%
Transfers recognised - operational	18 381	18 381	5 584	30.4%	538	2.9%	8 600	48.6%	3 424	18.7%	18 147	101.6%	1	121.4%	313472.1%
Other own revenue	1 824	1 824	27	1.5%	72	3.9%	30	1.6%	144	7.9%	274	14.7%	445	33.3%	67.9%
Gains on disposal of PPE	100	100	15	15.0%	-		-		15	15.0%	15	15.0%	-		
Operating Expenditure	**60 316**	**62 538**	**10 488**	**17.4%**	**9 478**	**15.7%**	**9 950**	**15.9%**	**15 243**	**24.4%**	**45 158**	**72.2%**	**8 020**	**66.8%**	**90.1%**
Employee related costs	18 663	20 145	4 274	22.9%	4 440	23.8%	4 380	21.8%	6 647	29.6%	18 853	94.1%	4 119	91.8%	61.8%
Remuneration of councillors	2 766	2 899	238	8.6%	238	8.6%	268	10.4%	328	12.8%	1 072	41.7%	238	41.8%	37.8%
Debt impairment	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 996	3 996	-	-	-	-	-	-	2	1%	2	1%	-	-	(100.0%)
Finance charges	907	936	14	1.6%	1	1%	3	1.0%	29	3.1%	64	6.8%	8	1.4%	264.1%
Bulk purchases	10 500	13 500	3 615	34.1%	2 678	22.5%	2 662	22.2%	2 864	21.2%	11 969	91.9%	1 882	87.8%	48.8%
Other Materials			-		-		-		-		-		-		
Contracted services	34	38	22	91.8%	9	32.2%	3	8.8%	0	0.6%	34	89.6%	3	18.8%	164%
Transfers and grants	3 208	3 161	642	20.0%	682	20.9%	630	29.5%	4 384	137.8%	6 473	209.7%	628	76.2%	598.0%
Other expenditure	13 478	13 718	1 638	12.1%	1 431	10.6%	1 442	10.5%	1 845	13.4%	6 357	46.3%	1 142	62.2%	61.6%
Loss on disposal of PPE			-		-		-		-		-		-		
Surplus/(Deficit)	**(252)**	**(2 475)**	**11 743**		**(2 621)**		**10 659**		**(5 102)**		**20 681**		**(4 675)**		
Transfers recognised - capital	10 296	8 753	14	1%	3	-	8	1%	192	2.2%	216	2.5%	3	3%	3327.8%
Contributions recognised - capital	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 043**	**6 278**	**11 778**		**(2 618)**		**10 658**		**(4 910)**		**20 898**		**(4 675)**		
Taxation	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 043**	**6 278**	**11 778**		**(2 618)**		**10 658**		**(4 910)**		**20 898**		**(4 675)**		
Attributable to minorities	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 043**	**6 278**	**11 778**		**(2 618)**		**10 658**		**(4 910)**		**20 898**		**(4 675)**		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 043**	**6 278**	**11 778**		**(2 618)**		**10 658**		**(4 910)**		**20 898**		**(4 675)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**16 488**	**10 053**	**591**	**3.6%**	**691**	**4.2%**	**2 388**	**23.9%**	**2 154**	**21.4%**	**5 825**	**57.9%**	**4 674**	**51.9%**	**(53.9%)**
National Government	16 296	8 753	568	3.5%	595	3.7%	2 152	24.6%	2 038	23.2%	5 350	60.5%	2 792	43.9%	(27.1%)
Provincial Government	-	-	-		-	-	-	-	58	-	58	-	1 883	105.4%	(96.9%)
District Municipality	-	-	23		-	-	-	-	-	-	23	-	-	-	-
Other transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 296**	**8 753**	**591**	**3.6%**	**595**	**3.7%**	**2 152**	**24.6%**	**2 111**	**24.1%**	**5 466**	**61.7%**	**4 674**	**52.8%**	**(54.8%)**
Borrowing	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	113	1 300	-	-	86	73.9%	236	22.8%	43	3.1%	422	32.5%	-	15.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**16 488**	**10 053**	**591**	**3.6%**	**691**	**4.2%**	**2 388**	**23.9%**	**2 154**	**21.4%**	**5 825**	**57.9%**	**4 674**	**51.9%**	**(53.9%)**
Governance and Administration	56	56	-	-	145	3 419.4%	-	-	634	978.9%	859	958.1%	429	768.3%	(54.1%)
Executive & Council			-	-	145	-	-	-	-	-	145	-	86	-	(100.0%)
Budget & Treasury Office	4	4	-	-	-	-	-	-	-	-	-	-	335	891.8%	(100.0%)
Corporate Services	28	60	-	-	-	-	-	-	103	191.9%	103	191.9%	102	166.3%	(167.7%)
Community and Public Safety	48	48	-	-	-	-	-	-	76	160.9%	76	160.9%	115	361.4%	(41.7%)
Community & Social Services			-	-	-	-	-	-	76	-	76	-	135	829.7%	(43.2%)
Sport And Recreation	48	48	-	-	-	-	-	-	-	-	-	-	-	34.6%	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**33**	**7 260**	**568**	**1 726.8%**	**137**	**413.7%**	**2 102**	**28.9%**	**1 913**	**26.3%**	**4 719**	**64.9%**	**2 173**	**94.2%**	**(12.0%)**
Planning and Development			-		-	-	-	-	-	-	-	-	-	-	-
Road Transport	33	7 260	568	1 726.8%	137	413.7%	2 102	28.9%	1 913	26.3%	4 719	64.9%	2 173	94.2%	(12.0%)
Environmental Protection	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Trading Services	**16 311**	**2 673**	**23**	**.1%**	**-**	**-**	**299**	**11.1%**	**48**	**1.5%**	**369**	**13.4%**	**1 882**	**23.1%**	**(97.5%)**
Electricity	1 900	1 900	-	-	-	-	-	-	-	-	-	-	-	7%	-
Water	7 548	5	-	-	-	-	-	-	-	-	-	-	-	3%	-
Waste Water Management	7 208	1 168	23	3%	-	-	299	25.6%	48	3.4%	369	31.6%	1 882	107.2%	(97.9%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**65 631**	**61 404**	**19 530**	**29.8%**	**16 026**	**24.4%**	**15 986**	**26.0%**	**7 425**	**12.1%**	**58 968**	**96.0%**	**8 948**	**196.9%**	**(17.0%)**
Property rates, penalties and collection charges	10 311	10 311	1 512	14.7%	3 748	36.4%	850	8.3%	872	8.5%	6 982	67.8%	761	92.5%	15.4%
Service charges	14 812	19 187	4 368	29.4%	4 808	32.5%	4866	39.9%	4404	23.6%	18 655	103.8%	3 898	114.9%	19.4%
Other revenue	2 864	2864	8 068	281.8%	9 4 3 5	13.92%	2 6 3 2	73.1%	1 1 9 2	44.4%	19 244	544.6%	4 0 8 6	116.1%	(69.2%)
Government - operating	16 261	16 261	5 5 8 4	30.4%	538	2.9%	7 4 0 3	40.3%	100	0%	13 614	74.1%	1	136.4%	8 594.4%
Government - capital	19 381	16 381	-	-	-	-	78	2%	-	-	14	29	-	-	-
Interest	1 8 0 4	1 804	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends															
Payments	**(46 455)**	**(52 857)**	**(17 857)**	**38.5%**	**(17 488)**	**37.8%**	**(15 623)**	**29.6%**	**(6 353)**	**12.0%**	**(57 399)**	**108.2%**	**(8 621)**	**86.8%**	**(26.3%)**
Suppliers and employees	(43 166)	(49 568)	(17 842)	41.4%	(17 488)	40.5%	(15 623)	31.5%	(6 353)	12.8%	(57 306)	115.6%	(8 621)	110.3%	(26.3%)

Finance charges	-	-	(14)	-	(1)	-	(0)	-	(0)	-	(15)	-	(0)	-	2373%
Transfers and grants	(1 224)	(1 224)	-	-	(0)	2%	-	-	-	-	(0)	2%	-	-	-
Net Cash from/(used) Operating Activities	**10 226**	**8 527**	**1 673**	**6.7%**	**(1 446)**	**(7.0%)**	**353**	**4.2%**	**1 073**	**12.6%**	**1 030**	**19.5%**	**327**	**(3.7%)**	**228.2%**
Cash Flow from Investing Activities															
Receipts	**10**	**10**	**10**	**92.7%**	**-**	**-**	**-**	**-**	**-**	**-**	**10**	**92.7%**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	10	-	-	-	-	-	-	-	10	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	11	11	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16 409)**	**(10 053)**	**(15)**	**.0%**	**(460)**	**.2%**	**(728)**	**7.2%**	**(1 038)**	**10.2%**	**(1 912)**	**18.0%**	**(11)**	**99.3%**	**9 317.5%**
Capital assets	(16 409)	(10 053)	(15)	.1%	(460)	.2%	(728)	7.2%	(1 038)	10.2%	(1 912)	18.0%	(11)	99.3%	9 317.5%
Net Cash from/(used) Investing Activities	**(16 398)**	**(10 042)**	**(5)**	**-**	**(460)**	**.2%**	**(728)**	**7.2%**	**(1 038)**	**10.2%**	**(1 902)**	**17.9%**	**(11)**	**99.3%**	**9 317.5%**
Cash Flow from Financing Activities															
Receipts	**41**	**41**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	41	41	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(199)**	**(199)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(199)	(199)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(683)**	**-683**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 154**	**(2 198)**	**1 668**	**77.1%**	**(1 419)**	**(68.3%)**	**(375)**	**17.0%**	**43**	**(1.9%)**	**(143)**	**6.5%**	**316**	**(1.1%)**	**(86.3%)**
Cash/cash equivalents at the year begin:	1 326	3442	502	36.7%	2 170	167.4%	691	19.0%	316	8.7%	502	13.8%	186	1.1%	86.3%
Cash/cash equivalents at the year end:	3 481	1 443	2 170	62.7%	691	39.8%	316	213.8%	359	24.9%	359	24.9%	499	9.9%	(84.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	402	2.1%	443	2.7%	413	2.6%	15 716	91.5%	16 960	24.9%	-	-	-	-
Trade and Other Receivables from Exchange Transac	661	17.1%	328	10.2%	143	4.6%	2 159	68.2%	3 291	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	37	3%	239	1.4%	160	1.0%	16 132	97.3%	16 567	27.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	598	2.4%	197	2.3%	160	1.9%	7 949	93.4%	8 400	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	348	2.6%	238	2.4%	160	1.9%	8 668	93.1%	9 431	16.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	(1)	(0.0.0%)	-	-	-	-	4	100.0%	2	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	894	8.7%	157	1.4%	76	.7%	8 906	89.2%	7 261	12.3%	-	-	-	-
Total By Income Source	**2 159**	**3.6%**	**1 494**	**2.5%**	**1 112**	**1.8%**	**55 460**	**92.1%**	**69 232**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	66	15.7%	27	6.5%	15	3.7%	302	74.1%	412	.7%	-	-	-	-
Commercial	467	15.4%	80	2.6%	46	1.5%	2 432	80.3%	3 027	5.0%	-	-	-	-
Households	1 664	2.4%	666	1.0%	658	1.0%	49 702	95.6%	51 687	84.6%	-	-	-	-
Other	(117)	(3.6%)	739	16.0%	458	9.2%	3 023	78.5%	4 982	8.3%	-	-	-	-
Total By Customer Group	**2 159**	**3.6%**	**1 494**	**2.5%**	**1 112**	**1.8%**	**55 460**	**92.1%**	**60 232**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 209	96.4%	39	1.6%	-	-	-	-	1 250	26.6%
Bulk Water	89	100.0%	-	-	-	-	-	-	89	1.9%
PAYE deductions	149	100.0%	-	-	-	-	-	-	149	3.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	239	100.0%	-	-	-	-	-	-	239	5.1%
Loan redeements	-	-	-	-	-	-	-	-	-	-
Trade Creditors	765	73.2%	80	7.6%	0	.0%	200	19.0%	1 045	23.0%
Auditor-General	101	11.3%	-	-	148	16.5%	647	72.2%	897	19.4%
Other	851	87.9%	105	10.9%	-	-	-	-	952	20.7%
Total	**3 399**	**72.5%**	**225**	**4.9%**	**154**	**3.3%**	**847**	**18.3%**	**4 621**	**100.0%**

Contact Details

Municipal Manager	Oliverie Mapuwa (Acting)	027 551 1113
Financial Manager	Michelle Benson	027 551 1138

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMA KHOI (NC062)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**244 478**	**228 878**	**94 866**	**38.8%**	**36 274**	**14.8%**	**34 308**	**15.0%**	**34 468**	**15.1%**	**199 836**	**87.3%**	**40 813**	**78.2%**	**(15.5%)**
Property rates	30 946	30 946	37 494	104.3%	(1 216)	(3.4%)	(118)	(.3%)	(481)	(1.2%)	36 013	100.2%	1 377	102.8%	(108.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	67 463	69 616	20 982	31.1%	10 775	20.4%	15 332	22.1%	15 087	21.7%	62 187	89.3%	10 202	99.1%	.7%
Service charges - water revenue	32 153	32 153	6 132	19.1%	7 676	23.9%	8 374	26.1%	7 526	23.4%	29 702	92.4%	8 656	84.2%	8.3%
Service charges - sanitation revenue	13 017	13 050	3 211	24.7%	3 333	27.9%	3 291	25.1%	3 271	25.0%	13 106	100.2%	3 233	99.2%	47.4%
Service charges - refuse revenue	20 187	15 599	3 747	18.6%	3 796	18.8%	3 911	25.2%	3 784	24.1%	15 138	100.2%	2 366	80.4%	59.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	129	92.3%	(100.0%)
Rental of facilities and equipment	966	2 310	333	34.5%	930	96.8%	279	11.9%	260	11.4%	1 808	78.1%	338	126.4%	11.1%
Interest earned - external investments	679	1 584	472	69.5%	433	63.8%	430	27.2%	431	27.1%	1 772	111.2%	643	122.1%	(27.2%)
Interest earned - outstanding debtors	2 004	5 420	1 310	65.3%	1 366	68.2%	722	13.3%	1 380	25.4%	4 781	88.1%	1 311	156.2%	13.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	81	172	36	44.9%	46	54.1%	52	31.0%	34	19.9%	169	97.7%	22	54.7%	59.0%
Licences and permits	1 342	1 264	370	27.6%	298	22.0%	220	17.9%	360	28.8%	1 250	99.4%	298	95.5%	20.8%
Agency services	1 168	1 312	294	25.9%	297	25.8%	417	34.4%	330	27.2%	1 337	107.9%	331	114.1%	(.3%)
Transfers recognised - operational	42 822	42 645	20 324	47.7%	5 833	13.6%	2 660	6.2%	44	.1%	27 701	64.6%	6 607	51.1%	(99.3%)
Other own revenue	24 416	8 822	446	1.8%	390	1.6%	(1 184)	(13.3%)	2 630	22.7%	1 682	19.8%	626	13.2%	320.2%
Gains on disposal of PPE	-	157	-	-	117	-	-	-	-	-	117	100.0%	-	-	-
Operating Expenditure	**288 030**	**274 198**	**59 330**	**20.6%**	**50 317**	**17.5%**	**51 663**	**18.8%**	**49 465**	**18.0%**	**210 775**	**76.9%**	**43 658**	**84.7%**	**8.3%**
Employee related costs	64 637	69 660	19 112	29.6%	17 347	26.8%	17 780	25.7%	18 155	26.3%	72 372	104.6%	14 739	99.5%	23.9%
Remuneration of councillors	4 844	5 167	1 200	24.8%	1 196	24.7%	1 394	27.0%	1 260	24.8%	5 050	99.0%	1 122	99.9%	12.3%
Debt impairment	8 618	8 618	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 382	26 382	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	2 103	78	168	7.9%	(123)	(5.7%)	2	6.9%	21	27.5%	73	93.6%	96	109.2%	(77.7%)
Bulk purchases	117 509	86 246	23 433	21.7%	18 868	16.1%	21 690	21.9%	16 478	17.1%	81 840	95.0%	13 016	84.9%	26.6%
Other Materials	10 677	9 215	1 758	15.8%	1 440	13.5%	1 752	18.9%	2 731	29.7%	7 646	82.4%	1 678	62.7%	162.1%
Contracted services	2 620	1 768	603	22.8%	101	3.9%	470	26.6%	260	17.7%	1 481	83.8%	1 719	173.8%	(62.4%)
Transfers and grants	-	-	2 208	-	3 372	-	3 107	-	3 416	-	12 103	-	163	16.4%	1988.8%
Other expenditure	39 168	45 722	8 848	22.7%	8 115	20.7%	6 084	13.3%	7 097	15.5%	30 252	66.1%	12 074	91.8%	68.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(43 632)**	**(45 319)**	**35 477**		**(14 043)**		**(17 355)**		**(14 996)**		**(10 917)**		**(4 846)**		
Transfers recognised - capital	31 851	22 149	-	-	-	-	1 660	7.5%	-	-	1 660	7.5%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(12 781)**	**(23 170)**	**35 477**		**(14 043)**		**(15 696)**		**(14 996)**		**(9 258)**		**(4 846)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(12 781)**	**(23 170)**	**35 477**		**(14 043)**		**(15 696)**		**(14 996)**		**(9 258)**		**(4 846)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(12 781)**	**(23 170)**	**35 477**		**(14 043)**		**(15 696)**		**(14 996)**		**(9 258)**		**(4 846)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(12 781)**	**(23 170)**	**35 477**		**(14 043)**		**(15 696)**		**(14 996)**		**(9 258)**		**(4 846)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**30 911**	**23 325**	**1 934**	**6.3%**	**9 693**	**31.4%**	**1 911**	**8.2%**	**6 222**	**26.7%**	**19 760**	**84.7%**	**2 248**	**24.2%**	**177.0%**
National Government	30 851	21 350	1 934	6.3%	9 604	31.1%	1 712	8.0%	5 802	27.2%	19 052	89.2%	2 213	24.0%	162.1%
Provincial Government	-	250	-	-	-	-	199	6.4%	32	12.8%	32	18.4%	-	-	(100.0%)
District Municipality	-	500	-	-	-	-	-	-	2	.4%	2	.4%	33	-	(93.2%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**30 851**	**22 140**	**1 934**	**6.3%**	**9 604**	**31.1%**	**1 731**	**7.8%**	**5 838**	**26.4%**	**19 106**	**86.3%**	**2 246**	**24.1%**	**159.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	60	1 185	-	-	89	148.1%	180	15.2%	383	32.3%	652	55.1%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**30 911**	**23 325**	**1 934**	**6.3%**	**9 693**	**31.4%**	**1 911**	**8.2%**	**6 222**	**26.7%**	**19 760**	**84.7%**	**2 248**	**24.2%**	**177.0%**
Governance and Administration	-	870	-	-	91	-	110	7.7%	641	47.9%	841	96.6%	15	-	169.4%
Executive & Council	-	66	-	-	-	-	-	-	60	92.3%	60	92.3%	33	-	142.2%
Budget & Treasury Office	-	17	-	-	-	-	2	32.1%	6	39.6%	11	65.7%	-	-	(100.0%)
Corporate Services	-	800	-	-	91	-	107	8.1%	76	9.1%	173	20.6%	-	-	(100.0%)
Community and Public Safety	4 370	4 850	56	1.3%	88	2.1%	108	4.8%	447	9.1%	700	14.4%	-	6.4%	(100.0%)
Community & Social Services	-	300	-	-	-	-	19	5.3%	62	23.6%	101	29.8%	-	-	(100.0%)
Sport And Recreation	1 276	1 443	36	2.1%	80	6.2%	-	-	62	4.3%	168	11.7%	-	5.8%	(100.0%)
Public Safety	-	29	-	-	-	-	-	-	22	75.1%	23	79.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 612**	**4 612**	**-**	**-**	**62**	**1.3%**	**-**	**-**	**605**	**14.9%**	**747**	**16.2%**	**653**	**18.1%**	**4.9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 612	4 612	-	-	62	1.3%	-	-	605	14.9%	747	16.2%	653	18.1%	4.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**24 564**	**15 669**	**1 908**	**7.8%**	**9 524**	**38.1%**	**1 820**	**11.5%**	**5 269**	**32.8%**	**18 401**	**116.2%**	**1 580**	**42.5%**	**233.9%**
Electricity	6 606	6 242	331	5.0%	2 668	40.2%	202	3.0%	2 397	37.9%	5 618	87.9%	-	87.5%	(100.0%)
Water	1 165	1 165	-	-	986	84.2%	24	2.1%	-	-	1 009	91.2%	-	-	-
Waste Water Management	17 606	8 449	1 567	8.9%	5 869	33.9%	1 574	18.7%	2 838	33.9%	11 813	140.7%	1 580	37.5%	81.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**66**	**62**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**256 721**	**241 682**	**76 333**	**29.7%**	**69 686**	**27.1%**	**54 889**	**22.7%**	**67 462**	**27.9%**	**268 369**	**111.0%**	**61 461**	**113.3%**	**9.9%**
Property rates, penalties and collection charges	34 151	34 151	12 358	36.2%	8 463	24.8%	7 197	21.1%	7 137	20.9%	35 155	102.9%	7 338	19.8%	(2.8%)
Service charges	100 259	124 166	27 596	25.8%	26 213	22.5%	30 748	23.5%	27 529	22.2%	111 576	89.8%	23 641		16.5%
Other revenue	20 825	12 512	9 356	35.4%	16 298	53.1%	6 552	51.1%	13 247	122.2%	53 240	401.7%	14 482		117.2%
Government - operating	42 022	42 045	19 950	47.9%	5 648	13.4%	3 960	9.3%	13 140	32.7%	42 045	100.0%	11 271	99.3%	21.9%
Government - capital	54 464	27 808	6 873	12.6%	12 064	22.5%	4 663	16.8%	5 209	18.8%	28 809	103.6%		16.8%	#DIV/0!
Interest	2 951	2 598	1 000	33.1%	1 997	68.0%	1 767	28.0%	1 800	28.0%	7 164	107.9%	1 629	133.9%	47.0%
Dividends															
Payments	**(237 667)**	**(224 753)**	**(72 486)**	**30.5%**	**(62 326)**	**26.2%**	**(50 468)**	**22.5%**	**(69 411)**	**30.9%**	**(345 710)**	**153.8%**	**(56 613)**	**121.7%**	**3.1%**
Suppliers and employees	(206 820)	(224 704)	(72 352)	35.0%	(62 310)	30.1%	(50 453)	22.5%	(69 356)	30.9%	(345 559)	153.8%	(56 608)	121.8%	3.3%

Finance charges	(666)	(19)	(146)	25.5%	(9)	1.1%	(5)	0.8%	(21)	27.5%	(160)	230.6%	(132)	166.5%	(83.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**10 634**	**10 993**	**3 037**	**19.5%**	**7 398**	**37.5%**	**4 461**	**20.0%**	**7 559**	**41.7%**	**22 654**	**134.6%**	**2 789**	**42.4%**	**152.8%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(22 111)	(23 323)	(1 939)	8.3%	(9 394)	40.3%	(1 995)	8.4%	(8 845)	29.2%	(20 043)	85.9%	(2 899)	26.1%	138.8%
Capital assets	(22 111)	(23 323)	(1 939)	8.3%	(9 394)	40.3%	(1 995)	8.4%	(8 845)	29.2%	(20 043)	85.9%	(2 899)	22.9%	138.8%
Net Cash from/(used) Investing Activities	**(22 111)**	**(23 323)**	**(1 939)**	**8.3%**	**(9 394)**	**40.3%**	**(1 995)**	**8.4%**	**(8 845)**	**29.2%**	**(20 043)**	**85.9%**	**(2 899)**	**22.9%**	**138.8%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 588)	(630)	(230)	13.8%	(128)	8.1%	(88)	9.3%	(388)	41.7%	(622)	98.4%	(558)	143.2%	(30.4%)
Repayment of borrowing	(1 588)	(630)	(230)	13.8%	(128)	8.1%	(88)	9.3%	(388)	41.7%	(622)	98.4%	(558)	143.2%	(30.4%)
Net Cash from/(used) Financing Activities	**(1 588)**	**(630)**	**(230)**	**13.8%**	**(128)**	**8.1%**	**(88)**	**9.3%**	**(388)**	**41.7%**	**(622)**	**98.4%**	**(558)**	**143.2%**	**(30.4%)**
Net Increase/(Decrease) in cash held	**(4 047)**	**(7 255)**	**1 778**	**(43.9%)**	**(2 156)**	**53.3%**	**2 349**	**(31.9%)**	**(162)**	**2.3%**	**1 788**	**(34.3%)**	**(628)**	**65.8%**	**(71.3%)**
Cash/cash equivalents at the year begin:	4 824	8 838	8 838	137.8%	8 838	173.7%	6 682	94.6%	8 194	138.9%	8 838	100.0%	7 463	100.0%	17.9%
Cash/cash equivalents at the year end:	887	(597)	8 686	946.3%	6 458	716.9%	8 788	(1 479.6%)	8 616	(1 605.4%)	8 616	(1 605.4%)	6 835	97.1%	26.2%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 305	8.4%	1 180	4.5%	711	2.7%	22 244	84.4%	26 344	27.3%	-	-	-	-
Receivables from Exchange Transactions - Electricity	2 231	15.4%	1 074	4.7%	253	1.1%	18 051	78.8%	22 666	23.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 803	5.2%	977	4.7%	516	2.5%	17 592	83.7%	20 887	21.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	805	11.7%	382	5.3%	196	2.8%	5 543	80.3%	6 903	7.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 512	7.4%	533	4.1%	350	2.6%	11 701	85.9%	13 621	14.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	165	3.2%	183	3.9%	106	2.1%	4 652	91.8%	5 106	6.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**9 827**	**10.0%**	**4 341**	**4.5%**	**2 132**	**2.2%**	**80 485**	**83.3%**	**96 606**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	394	31.5%	177	14.2%	55	4.5%	609	49.8%	1 222	1.2%	-	-	-	-
Commercial	3 468	12.2%	1 404	5.0%	478	1.7%	23 708	81.0%	29 027	29.6%	-	-	-	-
Households	5 764	8.6%	2 760	4.1%	1 607	2.4%	57 173	84.9%	67 341	69.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**9 627**	**10.0%**	**4 341**	**4.5%**	**2 139**	**2.2%**	**80 489**	**83.3%**	**96 606**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	6 164	9.2%	(1 023)	(1.5%)	4 684	7.4%	56 662	84.9%	66 487	43.2%
Bulk Water	2 829	3.4%	(4 997)	(5.9%)	2 946	3.5%	82 459	98.9%	83 412	53.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 166	27.5%	916	20.7%	20	.4%	2 093	51.7%	4 413	2.8%
Auditor-General	-	-	-	-	(127)	(668.5%)	160	768.5%	33	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**9 994**	**6.5%**	**(4 709)**	**(3.0%)**	**7 518**	**5.0%**	**141 753**	**91.5%**	**154 886**	**100.0%**

Contact Details

Municipal Manager	Mr MP Dichabe	277 166 163
Financial Manager	Mr M Bowers	027 716 8163

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAMIESBERG (NC064)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**44 928**	**47 153**	**17 844**	**39.7%**	**6 706**	**14.9%**	**6 647**	**14.1%**	**6 197**	**13.1%**	**37 394**	**79.3%**	**7 165**	**94.7%**	**(13.4%)**
Property rates	7 833	9 033	-	-	6	1%	-	-	-	-	6	1%	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 752	6 221	1 577	27.4%	1 468	25.6%	1 371	22.0%	556	8.9%	4 943	79.5%	1 386	99.8%	60.0%
Service charges - water revenue	3 843	3 843	1 278	33.3%	938	13.2%	1 026	26.8%	(162)	(4.2%)	3 081	80.2%	1 006	108.8%	(115.9%)
Service charges - sanitation revenue	1 400	1 400	296	20.7%	294	20.8%	290	20.7%	98	7.0%	968	69.2%	332	93.3%	(70.6%)
Service charges - refuse revenue	1 795	1 795	494	25.9%	468	26.2%	476	26.5%	140	9.3%	1 569	87.4%	432	85.4%	60.6%
Service charges - other	-	1 327	7 041	-	2	-	28	2.1%	207	15.6%	7 280	548.6%	(14)	-	(1 522.7%)
Rental of facilities and equipment	274	274	64	23.2%	82	18.1%	79	28.8%	5	1.9%	168	72.1%	58	-	(91.1%)
Interest earned - external investments	-	-	1	-	0	-	1	-	0	-	13	-	5	-	1 144.5%
Interest earned - outstanding debtors	1 300	1 300	782	60.2%	910	70.1%	879	67.3%	320	24.6%	2 891	222.4%	786	268.2%	(59.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2	2	0	8.1%	2	103.8%	1	54.2%	2	102.8%	5	268.8%	2	-	(39.0%)
Licences and permits	1	1	0	22.3%	0	18.0%	2	279.0%	122	13 177.1%	125	13 487.8%	122	-	8.0%
Agency services	-	-	-	-	-	-	-	-	374	-	374	-	395	-	(4.4%)
Transfers recognised - operational	21 333	19 822	6 082	28.5%	2 593	12.1%	2 561	11.9%	4 328	21.8%	15 564	77.5%	2 561	71.0%	83.3%
Other own revenue	1 584	2 146	232	14.7%	126	8.0%	122	5.7%	228	10.6%	710	33.7%	316	136.3%	8.7%
Gains on disposal of PPE	-	11	-	-	266	-	53	-	113	-	399	-	-	-	(100.0%)
Operating Expenditure	**54 106**	**52 253**	**9 082**	**16.8%**	**6 808**	**12.7%**	**9 357**	**17.9%**	**19 699**	**37.7%**	**45 897**	**88.1%**	**7 344**	**87.3%**	**168.2%**
Employee related costs	15 814	15 816	3 983	25.2%	4 066	25.8%	4 159	26.3%	4 174	26.4%	16 400	103.7%	4 698	106.4%	4.1%
Remuneration of councillors	2 716	2 716	339	12.5%	491	18.1%	522	19.2%	664	22.2%	2 126	78.3%	403	63.4%	49.8%
Debt impairment	2 001	2 001	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 960	2 960	-	-	-	-	-	-	-	-	-	-	195	6.4%	(100.0%)
Finance charges	71	-	241	338.8%	21	30.2%	-	-	1 540	-	1 802	-	84	-	1 736.6%
Bulk purchases	11 366	11 116	2 842	24.9%	196	1.7%	2 633	23.4%	7 367	66.8%	13 039	119.2%	1 193	53.2%	516.8%
Other Materials	3 473	3 658	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	191	-	-	-	60	60.2%	-	-	193	-	193	-	-	-	(100.0%)
Transfers and grants	2 311	2 311	622	26.2%	910	39.6%	981	42.4%	891	38.1%	3 403	148.4%	784	-	13.3%
Other expenditure	13 198	12 374	855	6.4%	1 102	8.2%	871	7.0%	4 969	40.4%	7 824	63.2%	647	68.8%	668.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 177)**	**(5 100)**	**8 762**		**(102)**		**(2 710)**		**(13 502)**		**(7 612)**		**(180)**		
Transfers recognised - capital	7 960	930	-	-	1 058	13.3%	2 160	623.0%	3 260	677.9%	7 503	1 521.0%	(0)		(1 310 392.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 217)**	**(4 669)**	**8 762**		**893**		**450**		**(10 113)**		**(0)**		**(180)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1 217)**	**(4 669)**	**8 762**		**893**		**450**		**(10 113)**		**(0)**		**(180)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 217)**	**(4 669)**	**8 762**		**893**		**450**		**(10 113)**		**(0)**		**(180)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 217)**	**(4 669)**	**8 762**		**893**		**450**		**(10 113)**		**(0)**		**(180)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**7 960**	**9 016**	**885**	**11.1%**	**1 046**	**13.1%**	**532**	**5.9%**	**3 249**	**36.0%**	**5 712**	**63.4%**	**2 772**	**110.9%**	**17.2%**
National Government	7 960	7 960	885	11.1%	1 046	13.1%	532	6.7%	3 249	40.8%	5 712	71.8%	2 772	110.8%	17.2%
Provincial Government	-	1 056	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**7 960**	**9 016**	**885**	**11.1%**	**1 046**	**13.1%**	**532**	**5.9%**	**3 249**	**36.0%**	**5 712**	**63.4%**	**2 772**	**110.9%**	**17.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**7 960**	**9 016**	**885**	**11.1%**	**1 046**	**13.1%**	**532**	**5.9%**	**3 249**	**36.0%**	**5 712**	**63.4%**	**2 772**	**110.9%**	**17.2%**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 960**	**9 016**	**885**	**11.1%**	**1 046**	**13.1%**	**532**	**5.9%**	**3 249**	**36.0%**	**5 712**	**63.4%**	**2 772**	**110.3%**	**17.2%**
Electricity	600	600	-	-	-	-	-	-	256	42.6%	256	42.6%	-	-	(100.0%)
Water	7 960	8 516	885	11.9%	1 046	14.0%	532	6.3%	2 971	34.9%	5 434	63.8%	2 772	108.3%	7.2%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**52 898**	**52 898**	**24 171**	**45.7%**	**17 872**	**33.8%**	**16 931**	**32.0%**	**10 494**	**19.8%**	**69 467**	**131.3%**	**9 778**	**111.2%**	**7.3%**
Property rates, penalties and collection charges	7 834	7 834	523	6.7%	1 543	19.7%	753	9.6%	285	3.6%	3 101	39.6%	374	56.6%	(23.8%)
Service charges	12 768	12 768	2 433	19.0%	2 415	18.9%	2 668	20.9%	2 554	20.0%	10 071	82.7%	2 552	59.4%	0.6%
Other revenue	1 024	1 024	9 439	922.0%	7 798	761.1%	7 202	633.5%	7 432	449.2%	31 870	1964.1%	4 626	302.2%	64.2%
Government - operating	21 333	21 333	9 558	44.8%	3 641	17.1%	2 943	13.3%	194	9%	16 216	76.0%	2 261	118.8%	(62)%)
Government - capital	9 939	9 939	2 718	27.3%	2 383	24.0%	3 167	31.9%		0%	8 268	83.2%		0.0%	
Interest	1 000	1 000	500	27.5%	87	25%	100	7%	1	1%	722	0.6%	141	161.3%	(99.2%)
Dividends															
Payments	**(40 276)**	**(40 276)**	**(29 392)**	**68.7%**	**(16 329)**	**38.8%**	**(16 959)**	**35.1%**	**(9 668)**	**18.4%**	**(73 469)**	**152.2%**	**(15 667)**	**213.7%**	**(61.7%)**
Suppliers and employees	(38 031)	(38031)	(28 396)	72.8%	(17 284)	44.2%	(16 409)	42.0%	(7 468)	19.1%	(69 558)	178.1%	(12 247)	167.8%	(39.0%)

Finance charges	(71)	(71)	(21)	29.3%	(20)	27.8%	(17)	24.5%	(16)	22.9%	(19)	164.4%	(17)	58.8%	(5.4%)
Transfers and grants	(6 174)	(6 174)	(660)	8.7%	(1 546)	11.4%	(522)	3.8%	(1 380)	10.2%	(3 668)	42.1%	(2 823)	-	(52.2%)
Net Cash from/(used) Operating Activities	**4 615**	**4 615**	**(5 131)**	**(111.2%)**	**(457)**	**(9.9%)**	**(10)**	**(.4%)**	**1 613**	**35.0%**	**(3 896)**	**(86.5%)**	**(5 289)**	**(83.8%)**	**(130.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	**226**	-	-	-	-	-	**226**	-	-	**6 687.0%**	-
Proceeds on disposal of PPE	-	-	-	-	226	-	-	-	-	-	226	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease/increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**-**	**-**	**-**	**226**	**-**	**-**	**-**	**-**	**-**	**226**	**-**	**-**	**(38.3%)**	**-**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**4 615**	**4 615**	**(5 131)**	**(111.2%)**	**(231)**	**(5.0%)**	**(10)**	**(.4%)**	**1 613**	**35.0%**	**(3 670)**	**(81.6%)**	**(5 289)**	**1 251.3%**	**(130.3%)**
Cash/cash equivalents at the year begin:	1 682	1 590	136	8.5%	(4 998)	(313.7%)	(5 228)	(328.2%)	(5 244)	(329.4%)	150	9.5%	643	1.9%	(617.1%)
Cash/cash equivalents at the year end:	**6 297**	**6 297**	**(4 995)**	**(80.0%)**	**(5 228)**	**(84.2%)**	**(5 240)**	**(84.5%)**	**(3 631)**	**(58.5%)**	**(3 521)**	**(56.5%)**	**(4 645)**	**(160.4%)**	**(213.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	313	2.5%	316	2.5%	338	2.6%	11 824	92.2%	12 808	23.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	264	2.0%	177	0.8%	164	0.7%	4 342	88.3%	4 948	9.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	324	1.8%	397	1.8%	427	2.0%	16 824	94.1%	17 972	31.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	98	3.5%	84	2.9%	74	2.6%	2 572	90.9%	2 828	5.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	536	2.2%	118	2.1%	114	2.1%	5 143	93.5%	5 500	10.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	101	1.4%	87	0%	-	0%	6 986	97.1%	13 283	19.0%	-	-	-	-
Total By Income Source	**1 195**	**2.2%**	**1 059**	**2.0%**	**1 223**	**2.3%**	**49 713**	**93.3%**	**53 169**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	69	4.3%	72	3.7%	66	4.6%	1 689	87.1%	1 939	3.6%	-	-	-	-
Commercial	143	3.4%	147	2.9%	118	2.8%	3 854	90.9%	4 242	7.9%	-	-	-	-
Households	783	2.1%	632	1.8%	706	2.0%	33 581	93.9%	35 702	66.7%	-	-	-	-
Other	201	1.8%	207	1.8%	210	1.8%	10 590	94.6%	11 196	20.9%	-	-	-	-
Total By Customer Group	**1 195**	**2.2%**	**1 059**	**2.0%**	**1 223**	**2.3%**	**49 713**	**93.3%**	**53 169**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	977	6.2%	686	4.4%	707	4.5%	13 428	85.0%	15 818	42.0%
Bulk Water	222	1.4%	41	0.3%	-	-	1 288	96.4%	1 337	3.6%
PAYE deductions	677	4.0%	181	4.1%	217	4.9%	3 832	86.9%	4 408	11.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	350	7.3%	232	7.3%	234	7.3%	2 917	78.2%	3 210	8.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 308	100.0%	-	-	-	-	-	-	2 308	6.8%
Auditor-General	53	.7%	54	.8%	62	.7%	6 984	97.8%	7 152	19.0%
Other	-	-	-	-	500	20.4%	1 954	79.6%	2 454	6.5%
Total	**4 786**	**12.6%**	**1 204**	**3.2%**	**1 718**	**4.5%**	**30 624**	**79.6%**	**37 705**	**100.0%**

Contact Details

Municipal Manager	Mr Joseph Cloete	027 632 8011
Financial Manager	Mr Rufus Beukes	027 632 8012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: HANTAM (NC065)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**85 926**	**87 139**	**19 004**	**21.7%**	**8 303**	**9.7%**	**14 026**	**17.1%**	**11 283**	**12.9%**	**53 175**	**61.0%**	**10 676**	**79.1%**	**5.7%**
Property rates	6 668	6668	6 910	100.3%	(12)	(.2%)	(6)	(.1%)	69	(.1%)	6 669	99.9%	(3)	100.0%	99.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 791	24 166	6 144	25.8%	4 325	18.2%	7 439	30.8%	5 927	24.5%	23 866	98.8%	5 136	99.6%	16.0%
Service charges - water revenue	8 165	8 256	1 828	22.7%	1 374	16.8%	2 951	34.7%	1 994	23.5%	8 039	98.0%	2 006	108.6%	(6.1%)
Service charges - sanitation revenue	5 737	5 737	2 791	48.1%	1 857	32.4%	3 443	63.5%	2 139	47.5%	10 998	191.8%	3 498	160.8%	9.2%
Service charges - refuse revenue	5 398	5 398	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	979	369	137	37.2%	38	10.4%	51	13.8%	33	8.8%	259	70.4%	33	73.8%	(1.8%)
Rental of facilities and equipment	163	163	27	16.3%	21	12.6%	27	16.1%	30	18.3%	101	61.8%	17	12.3%	(11.7%)
Interest earned - external investments	350	430	116	33.0%	99	28.4%	78	18.1%	89	20.8%	382	89.0%	104	114.4%	(13.8%)
Interest earned - outstanding debtors	1 015	1 015	277	18.3%	268	26.5%	412	25.0%	462	34.8%	1 469	93.0%	398	97.8%	9.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	92	92	23	25.0%	14	15.0%	20	21.1%	17	18.0%	74	79.6%	18	156.2%	(10.9%)
Licences and permits	1 000	1 000	335	21.7%	124	8.0%	398	26.0%	114	7.5%	971	64.0%	437	93.8%	(16.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	20 608	20 608	-	-	-	-	-	-	-	-	-	-	-	58.7%	-
Other own revenue	9 820	9 896	14	.3%	64	1.0%	11	.2%	27	.4%	127	1.9%	41	1.6%	(38.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**85 837**	**87 029**	**16 701**	**19.5%**	**21 705**	**25.3%**	**15 686**	**18.0%**	**15 263**	**17.5%**	**69 356**	**79.7%**	**17 547**	**81.9%**	**(13.0%)**
Employee related costs	32 081	32 030	7 411	23.1%	9 266	28.9%	7 406	23.1%	8 137	25.4%	32 438	101.2%	6 648	97.7%	22.4%
Remuneration of councillors	2 771	2 641	618	22.3%	638	23.0%	680	25.7%	634	24.0%	2 570	97.3%	720	98.1%	(11.9%)
Debt impairment	2 727	2 627	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 310	4 260	1 114	25.8%	1 114	25.8%	742	17.2%	737	17.2%	3 708	86.2%	1 070	91.7%	(31.0%)
Finance charges	1 682	1 682	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	21 134	21 134	3 796	17.9%	6 396	30.3%	3 603	19.0%	3 488	16.5%	17 284	82.2%	3 210	73.4%	8.7%
Other Materials	3 764	3 767	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	648	629	126	20.0%	146	23.2%	153	24.9%	168	29.0%	591	103.7%	141	93.8%	19.2%
Transfers and grants	161	200	206	124.3%	-	-	-	-	-	-	206	100.0%	-	100.0%	-
Other expenditure	10 520	16 039	2 330	21.1%	4 133	39.4%	2 990	17.0%	2 099	12.4%	12 422	73.2%	5 749	99.2%	(63.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**63**	**109**	**1 963**		**(13 397)**		**(769)**		**(3 981)**		**(16 175)**		**(6 870)**		
Transfers recognised - capital	20 383	20 383	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**20 446**	**20 492**	**1 963**		**(13 397)**		**(769)**		**(3 981)**		**(16 175)**		**(6 870)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**20 446**	**20 492**	**1 963**		**(13 397)**		**(769)**		**(3 981)**		**(16 175)**		**(6 870)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**20 446**	**20 492**	**1 963**		**(13 397)**		**(769)**		**(3 981)**		**(16 175)**		**(6 870)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**20 446**	**20 492**	**1 963**		**(13 397)**		**(769)**		**(3 981)**		**(16 175)**		**(6 870)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**26 474**	**26 623**	**2 039**	**7.7%**	**4 823**	**18.2%**	**4 289**	**16.0%**	**6 045**	**22.5%**	**17 205**	**64.1%**	**1 843**	**75.2%**	**228.0%**
National Government	26 394	26 383	1 908	7.2%	4 619	17.5%	4 278	16.2%	6 038	22.9%	16 836	63.8%	1 227	92.8%	391.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 394**	**26 383**	**1 908**	**7.2%**	**4 619**	**17.5%**	**4 278**	**16.2%**	**6 038**	**22.9%**	**16 836**	**63.8%**	**1 227**	**76.3%**	**391.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	80	440	131	145.2%	203	223.8%	21	4.7%	12	3.2%	369	84.0%	616	84.1%	(97.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**26 474**	**26 623**	**2 039**	**7.7%**	**4 823**	**18.2%**	**4 299**	**16.0%**	**6 045**	**22.5%**	**17 205**	**64.1%**	**1 843**	**75.2%**	**228.0%**
Governance and Administration	**80**	**80**	**-**	**-**	**186**	**232.5%**	**34**	**11.1%**	**44**	**14.1%**	**310**	**388.4%**	**-**	**0.4%**	**(988.9%)**
Executive & Council	-	-	-	-	76	-	21	-	15	-	113	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	110	-	13	-	29	-	152	-	-	-	-
Corporate Services	80	80	-	-	-	-	-	-	-	-	-	0.0%	-	-	-
Community and Public Safety	**4 495**	**4 495**	**175**	**4.0%**	**1 475**	**77.1%**	**1 655**	**34.9%**	**305**	**6.9%**	**5 608**	**111.4%**	**167**	**8 877.0%**	**(12.1%)**
Community & Social Services	4 495	4 495	175	-	3 473	-	1 689	-	268	-	5 606	-	268	8 877.0%	(12.1%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**595**	**953**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**17.3%**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	595	953	-	-	-	-	-	-	-	-	-	-	-	17.3%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 934**	**21 024**	**1 860**	**8.9%**	**1 162**	**5.6%**	**3 169**	**15.2%**	**5 705**	**27.4%**	**11 975**	**57.0%**	**1 541**	**76.9%**	**274.0%**
Electricity	2 715	2 715	-	-	-	-	-	-	-	-	-	-	-	108.6%	-
Water	17 422	17 540	1 860	10.7%	1 162	6.7%	2 420	13.8%	5 705	32.5%	11 207	63.9%	1 394	23.2%	216.0%
Waste Water Management	504	769	-	-	-	-	749	100.0%	-	-	749	100.0%	147	108.0%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**260**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**97 365**	**98 204**	**22 493**	**23.1%**	**21 579**	**22.2%**	**21 304**	**21.7%**	**10 009**	**10.2%**	**75 385**	**76.8%**	**7 857**	**78.6%**	**27.4%**
Property rates, penalties and collection charges	5 575	5 863	1 743	31.3%	1 401	25.1%	1 103	18.8%	1 016	17.3%	5 263	89.8%	800	91.1%	27.0%
Service charges	36 704	37 366	7 212	19.6%	7 846	21.3%	8 731	23.4%	9 466	25.3%	33 256	89.0%	6 554	83.4%	35.2%
Other revenue	1 125	1 134	399	35.5%	222	19.8%	454	39.3%	164	14.5%	1 240	109.3%	324	41.1%	50.7%
Government - operating	20 668	20 668	11 600	56.1%	7 222	34.9%	9 623	39.7%	-	-	28 445	137.6%	-	102.7%	
Government - capital	29 000	29 000	1 000	3.4%	4 000	13.8%	1 000	3.4%	-	-	6 000	20.7%	-	102.7%	
Interest	493	362	134	27.2%	178	36.0%	374	59.5%	364	31.0%	1 050	114.1%	246	99.6%	36.2%
Dividends															
Payments	**(72 512)**	**(74 350)**	**(19 941)**	**27.3%**	**(16 282)**	**22.8%**	**(14 337)**	**19.3%**	**(7 538)**	**10.1%**	**(59 098)**	**80.7%**	**(9 543)**	**77.2%**	**(21.8%)**
Suppliers and employees	(72 509)	(74 247)	(19 933)	27.3%	(16 271)	22.8%	(14 337)	19.3%	(7 538)	10.1%	(58 940)	80.7%	(9 528)	77.0%	(20.9%)

Finance charges	(55)	(33)	(11)	34.6%	(11)	33.0%	(6)	19.0%	(5)	9.0%	(10)	96.6%	(14)	98.8%	(19.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**24 233**	**23 954**	**2 652**	**10.9%**	**2 297**	**13.0%**	**6 967**	**29.1%**	**2 473**	**10.3%**	**15 388**	**64.4%**	**(1 686)**	**82.8%**	**(246.7%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(23 222)**	**(23 472)**	**(1 694)**	**7.8%**	**(4 396)**	**18.9%**	**(3 774)**	**16.1%**	**(5 316)**	**22.6%**	**(15 388)**	**65.1%**	**(1 843)**	**73.3%**	**169.3%**
Capital assets	(23 222)	(23 472)	(1 694)	7.8%	(4 396)	18.9%	(3 774)	16.1%	(5 316)	22.6%	(15 388)	65.1%	(1 843)	73.3%	169.3%
Net Cash from/(used) Investing Activities	**(23 222)**	**(23 472)**	**(1 694)**	**7.8%**	**(4 396)**	**18.9%**	**(3 774)**	**16.1%**	**(5 316)**	**22.6%**	**(15 388)**	**65.1%**	**(1 843)**	**73.3%**	**169.3%**
Cash Flow from Financing Activities															
Receipts	**48**	**48**	**16**	**34.1%**	**22**	**45.4%**	**21**	**43.1%**	**16**	**34.1%**	**75**	**156.8%**	**3**	**3.2%**	**422.3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	48	48	16	34.1%	22	45.4%	21	43.1%	16	34.1%	75	156.8%	3	344.5%	422.3%
Payments	**(508)**	**(508)**	**(87)**	**17.1%**	**(160)**	**31.5%**	**(149)**	**37.9%**	**(47)**	**8.9%**	**(541)**	**106.5%**	**(187)**	**71.1%**	**(77.4%)**
Repayment of borrowing	(508)	(508)	(87)	17.1%	(160)	31.5%	(149)	37.9%	(47)	8.9%	(541)	106.5%	(187)	71.1%	(77.4%)
Net Cash from/(used) Financing Activities	**(459)**	**(459)**	**(70)**	**15.4%**	**(247)**	**54.0%**	**(128)**	**28.2%**	**(30)**	**6.2%**	**(465)**	**101.7%**	**(178)**	**(157.8%)**	**(64.2%)**
Net Increase/(Decrease) in cash held	**574**	**(25)**	**777**	**113.4%**	**(1 346)**	**(196.8%)**	**3 073**	**(12 129.9%)**	**(2 868)**	**11 324.4%**	**(365)**	**1 439.2%**	**(3 707)**	**(146.8%)**	**(22.8%)**
Cash/cash equivalents at the year begin:	7	1 091	1 201	17 152.3%	1 918	39 253.8%	632	32.9%	2 744	306.9%	1 091	100.0%	4 626	160.9%	(39.5%)
Cash/cash equivalents at the year end:	**581**	**1 115**	**1 978**	**266.8%**	**633**	**93.9%**	**3 705**	**313.2%**	**836**	**71.5%**	**836**	**71.5%**	**1 091**	**17 340.4%**	**(39.8%)**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	704	8.7%	275	3.3%	270	3.1%	7 391	85.1%	8 668	34.2%	-	-	-	-
Trade and Other Receivables from Exchange Transac	1 241	33.7%	138	3.8%	149	3.9%	2 157	58.6%	3 685	10.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	606	7.3%	169	1.9%	147	1.7%	7 391	89.2%	8 472	23.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	608	12.2%	187	3.7%	170	3.4%	4 022	80.7%	4 988	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	590	8.4%	218	3.1%	210	3.0%	6 043	85.5%	7 060	19.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	185	4.4%	57	1.4%	54	1.8%	2 294	91.5%	3 002	8.4%	-	-	-	-
Total By Income Source	**3 948**	**11.0%**	**1 037**	**2.9%**	**995**	**2.8%**	**29 954**	**83.4%**	**35 934**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	494	32.9%	46	3.3%	38	2.7%	882	61.1%	1 568	3.9%	-	-	-	-
Commercial	669	34.4%	65	2.3%	90	4.6%	1 154	57.9%	2 264	5.6%	-	-	-	-
Households	2 684	9.7%	910	2.8%	848	2.6%	27 628	84.9%	31 987	89.0%	-	-	-	-
Other	101	4.0%	16	1.8%	19	1.9%	824	92.4%	907	1.9%	-	-	-	-
Total By Customer Group	**3 948**	**11.0%**	**1 037**	**2.9%**	**995**	**2.8%**	**29 954**	**83.4%**	**35 934**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	45	1.3%	21	8%	57	2.3%	2 528	95.5%	2 648	23.7%
Other	8 539	100.0%	-	-	-	-	-	-	8 539	76.3%
Total	**8 586**	**76.7%**	**21**	**2%**	**57**	**3%**	**2 528**	**22.6%**	**11 172**	**100.0%**

Contact Details

Municipal Manager	Mr Noel Leo Gqada	027 341 8500
Financial Manager	Mrs Sumari Coetzee	027 341 8500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAROO HOOGLAND (NC066)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**47 974**	**47 974**	**17 671**	**36.8%**	**8 371**	**17.4%**	**10 055**	**21.0%**	**38 378**	**80.0%**	**74 477**	**155.2%**	**5 776**	**116.8%**	**564.4%**
Property rates	5 900	5 900	4 906	83.1%	6	0%	30	0%	22	4%	5 965	84.9%	23	117.9%	-1.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 200	9 200	2 378	25.7%	1 824	19.7%	2 027	27.6%	2 544	28.0%	8 802	101.1%	2 216	98.8%	12.9%
Service charges - water revenue	2 900	2 900	809	27.9%	622	19.0%	980	33.8%	803	27.7%	3 114	107.4%	665	81.3%	20.8%
Service charges - sanitation revenue	3 308	3 308	849	25.7%	788	23.8%	861	26.0%	698	20.9%	3 356	101.4%	742	96.6%	15.0%
Service charges - refuse revenue	2 700	2 700	690	26.8%	-	-	690	24.9%	687	24.7%	2 068	74.4%	600	-	9.8%
Service charges - other	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	497	497	192	38.2%	150	30.0%	169	33.9%	262	52.7%	773	155.9%	206	-	2.4%
Interest earned - external investments	215	215	427	198.8%	40	18.7%	94	43.8%	54	25.0%	615	286.1%	49	-	35.5%
Interest earned - outstanding debtors	846	846	206	27.3%	168	21.6%	212	33.0%	222	30.3%	1 152	136.2%	226	-	48.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2	2	1	20.3%	2	41.1%	2	44.1%	1	33.1%	6	138.8%	1	-	194.1%
Licences and permits	29	29	36	173.8%	0	3%	29	146.0%	-	-	64	330.1%	11	-	(100.0%)
Agency services	265	265	55	22.3%	62	25.8%	68	29.5%	112	46.9%	298	123.4%	91	-	88.1%
Transfers recognised - operational	21 202	21 202	6 588	31.3%	4 634	21.8%	4 118	19.4%	32 409	152.5%	47 751	224.7%	322	112.8%	6 930.3%
Other own revenue	645	645	392	71.8%	144	26.5%	136	24.9%	241	44.1%	913	167.4%	285	90.3%	15.4%
Gains on disposal of PPE	53	53	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**47 924**	**47 924**	**8 645**	**18.0%**	**9 696**	**20.2%**	**9 094**	**19.0%**	**13 032**	**27.2%**	**40 467**	**84.4%**	**11 269**	**83.0%**	**15.4%**
Employee related costs	17 302	17 202	3 846	22.2%	5 588	32.3%	3 799	22.0%	3 967	23.0%	17 192	99.7%	4 314	100.8%	(8.1%)
Remuneration of councillors	2 906	2 160	493	22.7%	434	20.8%	609	27.8%	530	24.5%	2 070	94.8%	646	94.8%	(2.1%)
Debt impairment	2 340	2 340	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	599	599	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	300	300	91	29.7%	35	11.5%	67	21.9%	407	133.4%	599	196.2%	109	-	153.4%
Bulk purchases	7 610	7 610	1 660	21.8%	2 156	27.7%	1 818	23.9%	2 403	31.6%	8 034	105.6%	2 195	100.3%	10.8%
Other Materials	2 029	2 029	886	43.7%	900	44.3%	926	45.6%	1 168	57.6%	3 880	193.8%	2 008	792.7%	141.9%
Contracted services	1 920	1 920	183	9.5%	-	-	244	12.5%	826	42.4%	1 253	64.6%	-	-	(100.0%)
Transfers and grants	2 165	2 165	866	16.7%	3	1%	1 082	21.1%	2 028	39.6%	3 980	76.6%	1 173	-	73.3%
Other expenditure	8 453	8 453	605	7.2%	579	6.8%	549	6.4%	1 587	18.7%	3 340	40.2%	894	42.3%	56.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**50**	**50**	**9 026**		**(1 325)**		**962**		**25 347**		**34 010**		**(5 513)**		
Transfers recognised - capital		11 053	4 130	-	9 742	-	1 138	10.3%	12 712	142.9%	30 722	278.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	546		3 182		4 317	-	2 607	-	10 652	-	2 146		21.6%
Surplus/(Deficit) after capital transfers and contributions	**50**	**11 053**	**13 702**		**11 600**		**6 435**		**43 666**		**75 412**		**(3 368)**		
Taxation	-	-	-		-		-		-		-		-		
Surplus/(Deficit) after taxation	**50**	**11 053**	**13 702**		**11 600**		**6 435**		**43 666**		**75 412**		**(3 368)**		
Attributable to minorities	-	-	-		-		-		-		-		-		
Surplus/(Deficit) attributable to municipality	**50**	**11 053**	**13 702**		**11 600**		**6 435**		**43 666**		**75 412**		**(3 368)**		
Share of surplus/ (deficit) of associate	-	-	-		-		-		-		-		-		
Surplus/(Deficit) for the year	**50**	**11 055**	**13 702**		**11 600**		**6 435**		**43 666**		**75 412**		**(3 368)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**8 035**	**11 053**	**-**	**-**	**1 041**	**13.0%**	**3 486**	**31.8%**	**1 402**	**12.7%**	**5 948**	**54.0%**	**1 566**	**99.4%**	**(10.4%)**
National Government	8 035	8 035	-	-	1 041	13.0%	3 486	43.7%	1 402	17.5%	5 948	74.2%	1 564	85.1%	31.9%
Provincial Government	-	3 000	-	-	-	-	-	-	-	-	-	-	323	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**8 035**	**11 035**	**-**	**-**	**1 041**	**13.0%**	**3 486**	**31.8%**	**1 402**	**12.7%**	**5 948**	**54.0%**	**1 566**	**99.4%**	**(10.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**8 035**	**11 053**	**-**	**-**	**1 041**	**13.0%**	**3 486**	**31.8%**	**1 402**	**12.7%**	**5 948**	**54.0%**	**1 566**	**99.4%**	**(10.4%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 111**	**5 111**	**-**	**-**	**49**	**1.2%**	**993**	**19.5%**	**92**	**1.8%**	**1 136**	**22.2%**	**55**	**-**	**68.3%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	4 111	5 111	-	-	49	1.2%	993	19.5%	92	1.8%	1 136	22.2%	55	-	68.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 894**	**5 894**	**-**	**-**	**993**	**25.5%**	**2 593**	**43.4%**	**1 311**	**22.2%**	**4 903**	**81.3%**	**1 511**	**99.8%**	**(13.3%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	3 894	5 894	-	-	993	25.5%	2 593	43.4%	1 109	18.8%	4 603	78.1%	1 345	393.3%	(18.9%)
Waste Water Management	-	-	-	-	-	-	-	-	202	-	202	-	166	99.1%	21.9%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**55 929**	**58 929**	**16 943**	**30.3%**	**16 764**	**30.0%**	**11 366**	**19.3%**	**7 827**	**13.3%**	**52 900**	**89.8%**	**9 859**	**96.9%**	**(20.6%)**
Property rates, penalties and collection charges	5 950	5 950	1 347	22.6%	1 342	22.6%	929	15.6%	1 217	20.4%	4 834	81.2%	753	107.1%	61.6%
Service charges	18 266	18 266	3 331	18.4%	3 333	18.4%	4 446	24.4%	4 476	24.5%	15 585	87.8%	4 634	160.9%	11.1%
Other revenue	1 345	1 345	1 318	100.8%	1 072	81.5%	382	28.1%	668	49.6%	3 441	268.1%	486	33.7%	222.5%
Government - operating	21 000	21 000	9 318	43.8%	6 423	30.2%	5 274	24.8%	1 221	5.7%	22 240	104.6%	4 145	156.7%	170.5%
Government - capital	7 368	7 368	627	8.5%	2 587	35.0%					3 214	43.6%		66.5%	
Interest	1 920	1 920	702	36.7%	987	53.5%	536	39.9%	311	26.7%	2 540	155.7%	81		684.5%
Dividends															
Payments	**(47 618)**	**(47 618)**	**(14 780)**	**31.0%**	**(15 125)**	**31.8%**	**(8 624)**	**18.1%**	**(9 502)**	**20.1%**	**(48 106)**	**101.0%**	**(11 678)**	**61.8%**	**(17.9%)**
Suppliers and employees	(47 318)	(47 318)	(14 580)	30.8%	(14 742)	31.2%	(8 549)	18.1%	(9 450)	20.1%	(47 320)	100.1%	(11 225)	59.3%	(15.8%)

Finance charges	(806)	(303)	-		-	-	(2)	10.3%	(66)	31.0%	(107)	41.8%	-	-	(100.0%)
Transfers and grants	-	-	(167)		(182)		(44)		(4)		(627)	-	(491)	-	(68.1%)
Net Cash from/(used) Operating Activities	**6 318**	**11 319**	**2 178**	**26.2%**	**1 639**	**19.7%**	**2 742**	**24.2%**	**(1 705)**	**(15.8%)**	**4 784**	**42.4%**	**(1 018)**	**(81.8%)**	**(2.9%)**
Cash Flow from Investing Activities															
Receipts	**50**	**50**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	50	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 600)**	**(11 600)**	**-**	**-**	**(1 641)**	**13.0%**	**(4 317)**	**39.2%**	**(2 278)**	**20.7%**	**(7 636)**	**69.4%**	**(1 568)**	**-**	**45.4%**
Capital assets	(8 600)	(11 600)	-	-	(1 641)	13.0%	(4 317)	39.2%	(2 278)	20.7%	(7 636)	69.4%	(1 568)	-	45.4%
Net Cash from/(used) Investing Activities	**(7 550)**	**(10 550)**	**-**	**-**	**(1 641)**	**13.1%**	**(4 317)**	**39.4%**	**(2 278)**	**20.9%**	**(7 636)**	**69.7%**	**(1 568)**	**-**	**45.4%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**(3)**	**-**	**174**	**-**	**172**	**-**	**-**	**-**	**(100.0%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	(3)	-	174	-	172	-	-	-	(100.0%)
Payments	**(585)**	**(525)**	**(561)**	**59.7%**	**(158)**	**58.8%**	**-**	**-**	**-**	**-**	**(556)**	**67.7%**	**(158)**	**-**	**(100.0%)**
Repayment of borrowing	(585)	(525)	(561)	59.7%	(158)	58.8%	-	-	-	-	(556)	67.7%	(158)	-	(100.0%)
Net Cash from/(used) Financing Activities	**(585)**	**(525)**	**(561)**	**29.7%**	**(158)**	**28.8%**	**(3)**	**.7%**	**174**	**(57.1%)**	**(384)**	**11.3%**	**(158)**	**-**	**(299.3%)**
Net Increase/(Decrease) in cash held	**50**	**50**	**2 057**	**4 114.0%**	**452**	**963.3%**	**(1 577)**	**(3 132.2%)**	**(3 869)**	**(7 683.8%)**	**(2 977)**	**(5 913.2%)**	**(3 345)**	**2.4%**	**9.1%**
Cash/cash equivalents at the year begin:	2 760	2 760	2 319	82.4%	4 432	160.6%	4 886	170.8%	2 319	118.1%	2 319	82.4%	3 863		(43.3%)
Cash/cash equivalents at the year end:	**2 809**	**2 809**	**4 486**	**150.7%**	**4 886**	**172.7%**	**3 310**	**117.8%**	**(558)**	**(18.7%)**	**(658)**	**(19.7%)**	**518**	**(13.9%)**	**(124.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	502	4.9%	31	1.0%	72	2.2%	2 884	91.9%	3 102	18.2%	-	-	-	-
Trade and Other Receivables from Exchange Transac	1 592	110.1%	(78)	(6.6%)	39	4.0%	(32)	(2.9%)	1 521	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1	.0%	(107)	(3.6%)	(27)	(1.2%)	2 804	108.6%	2 682	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	597	6.5%	44	1.5%	35	.7%	2 632	91.3%	2 883	16.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	115	3.8%	50	1.7%	62	3.0%	2 807	92.7%	3 034	17.3%	-	-	-	-
Receivables from Exchange Transactions - Property R	65	24.8%	8	3.0%	1	.4%	172	71.2%	247	1.4%	-	-	-	-
Interest on Arrear Debtor Accounts	266	11.0%	(21)	(.9%)	32	1.3%	2 194	88.5%	2 482	14.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	109	2.4%	39	1.4%	29	1.0%	1 795	95.2%	1 967	11.4%	-	-	-	-
Total By Income Source	**1 917**	**11.1%**	**(130)**	**(.8%)**	**233**	**1.3%**	**15 246**	**88.3%**	**17 260**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	116	21.4%	(4)	(.8%)	12	2.2%	410	77.2%	530	3.1%	-	-	-	-
Commercial	401	41.8%	(24)	(2.5%)	4	.4%	582	60.1%	1 162	6.4%	-	-	-	-
Households	1 397	11.9%	(98)	(.7%)	216	1.5%	14 532	91.1%	15 988	92.6%	-	-	-	-
Other	2	6.6%	(3)	(.4%)	1	1.4%	722	100.0%	722	2.1%	-	-	-	-
Total By Customer Group	**1 917**	**11.1%**	**(130)**	**(.8%)**	**233**	**1.3%**	**15 246**	**88.3%**	**17 260**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	860	100.0%	-	-	-	-	-	-	860	10.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	723	99.7%	-	-	-	-	7	.9%	730	8.7%
Auditor-General	21	.3%	1 048	15.5%	-	-	5 704	84.2%	6 773	80.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 606**	**19.2%**	**1 048**	**12.5%**	**-**	**-**	**5 711**	**68.2%**	**8 369**	**100.0%**

Contact Details

Municipal Manager	Mr Gustav Welds Von Maltitzendorf	053 391 3000
Financial Manager	Mr Duffyburgh	053 391 3000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KHAI-MA (NC067)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**36 294**	**59 510**	**14 569**	**25.9%**	**11 118**	**19.7%**	**9 402**	**16.0%**	**5 946**	**10.0%**	**41 135**	**69.2%**	**9 719**	**85.3%**	**(38.8%)**
Property rates	4 466	3 613	3 204	71.3%	-	-	-	-	-	-	3 204	84.0%	0	100.0%	(100.0%)
Property rates - penalties and collection charges	68	68	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 864	9 864	1 942	20.1%	2 586	26.8%	1 249	12.9%	1 769	17.9%	7 543	76.2%	1 481	96.4%	19.5%
Service charges - water revenue	10 119	10 233	1 687	16.5%	1 798	17.7%	2 057	20.1%	1 624	15.9%	7 566	73.9%	1 435	94.1%	13.2%
Service charges - sanitation revenue	3 479	3 279	274	7.9%	276	7.9%	268	8.2%	282	8.6%	1 100	33.6%	268	94.8%	5.0%
Service charges - refuse revenue	3 973	3 973	294	7.4%	302	7.6%	288	7.2%	320	7.2%	885	28.8%	291	104.7%	9.9%
Service charges - other	45	15	4	9.4%	2	5.2%	1	6.4%	3	22.3%	11	73.6%	20	49.9%	(83.4%)
Rental of facilities and equipment	114	114	22	20.4%	62	54.6%	22	19.3%	30	26.0%	136	127.7%	46	142.4%	(34.5%)
Interest earned - external investments	300	200	32	16.0%	47	23.6%	154	76.9%	80	39.9%	313	156.4%	19	91.3%	323.2%
Interest earned - outstanding debtors	720	822	309	42.7%	344	49.6%	432	51.8%	460	56.6%	1 544	191.4%	398	132.4%	16.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10	10	-	-	-	-	6	58.7%	18	179.6%	24	158.4%	0	9.2%	1 694.5%
Licences and permits	33	33	10	27.6%	8	24.2%	10	27.4%	0	0.4%	28	107.7%	0	68.2%	91.2%
Agency services	163	163	49	30.1%	41	25.2%	47	29.1%	52	7.5%	189	91.8%	38	121.2%	(68.2%)
Transfers recognised - operational	18 002	22 943	6 629	36.7%	5 760	32.1%	5 025	22.5%	705	3.2%	18 059	80.8%	5 021	100.8%	(68.1%)
Other own revenue	3 400	3 440	4	0.1%	8	0.2%	5	0.1%	705	10.9%	724	13.2%	31	12.3%	2 166.4%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**36 194**	**59 870**	**6 377**	**11.3%**	**6 556**	**11.7%**	**11 510**	**19.6%**	**12 184**	**20.7%**	**36 627**	**62.2%**	**10 436**	**74.2%**	**16.7%**
Employee related costs	17 868	17 414	3 286	18.4%	3 286	18.4%	2 930	16.9%	2 744	15.9%	12 278	70.6%	2 796	72.5%	(1.1%)
Remuneration of councillors	1 806	2 076	539	29.9%	507	27.5%	430	20.8%	476	22.9%	1 954	94.1%	434	92.7%	9.7%
Debt impairment	3 733	4 733	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 999	2 999	-	-	-	-	2 010	68.2%	667	22.3%	2 673	89.5%	547	95.7%	20.3%
Finance charges	393	836	38	10.0%	22	7.6%	2	2%	416	50.3%	466	55.6%	79	39.5%	450.6%
Bulk purchases	10 331	10 621	735	7.1%	682	6.4%	3 332	31.4%	5 454	51.3%	10 198	96.0%	1 615	61.4%	260.5%
Other Materials	1 706	1 856	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5	5	17	346.8%	-	-	-	-	-	-	17	344.4%	32	127.2%	(100.0%)
Transfers and grants	6 282	7 932	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	9 422	10 416	1 758	18.8%	2 076	22.0%	2 799	26.8%	2 416	23.2%	9 049	86.9%	3 117	94.3%	(22.5%)
Loss on disposal of PPE	20	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**100**	**640**	**8 222**		**4 562**		**(2 018)**		**(6 238)**		**4 508**		**(717)**		
Transfers recognised - capital	8 244	7 606	-	-	-	-	-	-	4 382	57.3%	4 382	57.3%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 343**	**8 246**	**8 222**		**4 562**		**(2 018)**		**(1 876)**		**8 890**		**(717)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**8 343**	**8 246**	**8 222**		**4 562**		**(2 018)**		**(1 876)**		**8 890**		**(717)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 343**	**8 246**	**8 222**		**4 562**		**(2 018)**		**(1 876)**		**8 890**		**(717)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 343**	**8 246**	**8 222**		**4 562**		**(2 018)**		**(1 876)**		**8 890**		**(717)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**8 244**	**7 706**	**-**	**-**	**185**	**2.2%**	**1 164**	**14.3%**	**4 150**	**54.4%**	**5 479**	**71.1%**	**4 031**	**89.9%**	**3.0%**
National Government	8 244	7 606	-	-	185	2.2%	1 042	13.7%	4 112	54.8%	5 399	71.0%	3 339	79.9%	24.9%
Provincial Government	-	-	-	-	-	-	-	-	38	-	38	-	692	138.5%	(97.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**8 244**	**7 606**	**-**	**-**	**185**	**2.2%**	**1 042**	**13.7%**	**4 150**	**55.1%**	**5 417**	**71.2%**	**3 955**	**91.1%**	**5.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	100	100	-	-	-	-	82	81.9%	-	-	82	81.9%	76	38.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**8 244**	**7 706**	**-**	**-**	**185**	**2.2%**	**1 164**	**14.3%**	**4 150**	**54.4%**	**5 479**	**71.1%**	**4 031**	**89.9%**	**3.0%**
Governance and Administration	100	100	-	-	-	-	48	50.9%	-	-	48	50.9%	57	58.3%	(100.0%)
Executive & Council	100	100	-	-	-	-	48	50.9%	-	-	48	50.9%	57	58.3%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	18	-	18	-	-	91.3%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	18	-	18	-	-	91.3%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 744**	**6 744**	**-**	**-**	**185**	**2.1%**	**1 003**	**14.9%**	**3 603**	**54.6%**	**4 976**	**72.3%**	**2 248**	**77.5%**	**63.8%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 744	6 744	-	-	185	2.1%	1 003	14.9%	3 603	54.6%	4 976	72.3%	2 248	77.5%	63.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 500**	**863**	**-**	**-**	**-**	**-**	**49**	**6.0%**	**469**	**68.9%**	**537**	**66.9%**	**1 728**	**121.3%**	**(71.7%)**
Electricity	1 500	539	-	-	-	-	-	-	382	72.0%	382	72.0%	1 664	170.4%	(64.0%)
Water	-	274	-	-	-	-	49	17.9%	107	39.1%	155	56.6%	46	71.8%	131.7%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	018	104.6%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**52 916**	**54 844**	**19 558**	**37.0%**	**10 585**	**20.0%**	**11 939**	**21.8%**	**9 206**	**16.8%**	**51 287**	**93.5%**	**9 966**	**115.0%**	**(7.6%)**
Property rates, penalties and collection charges	1 136	454	1 826	160.8%	428	37.7%	290	63.8%	235	52.0%	2 780	612.9%	207	96.0%	13.2%
Service charges	17 864	16 710	2 796	15.6%	3 366	18.8%	2 668	15.9%	2 554	15.3%	11 143	66.7%	2 564	83.3%	(.4%)
Other revenue	4 001	6 154	4 432	85.2%	3 493	53.8%	3 737	53.0%	6 338	93.5%	18 002	271.6%	2 444	240.3%	159.5%
Government - operating	18 502	22 318	9 998	45.8%			4 732	21.2%	3		13 625	61.0%	3 456	101.2%	(99.9%)
Government - capital	11 412	9 208	520	12.6%	3 178	38.0%	512	5.6%			4 210	45.7%	1 295	100.1%	(100.0%)
Interest	1 001	1 022	126	12.4%	81	11.6%	161	15.5%	124	12.0%	507	49.6%	97	158.1%	116.8%
Dividends															
Payments	**(44 698)**	**(46 454)**	**(12 182)**	**27.3%**	**(9 514)**	**21.2%**	**(12 668)**	**27.1%**	**(10 425)**	**22.4%**	**(44 724)**	**96.2%**	**(12 239)**	**148.9%**	**(15.8%)**
Suppliers and employees	(44 317)	(45 439)	(12 182)	27.5%	(9 492)	21.4%	(12 553)	27.5%	(10 418)	22.9%	(44 645)	97.8%	(12 182)	148.8%	(14.5%)

Finance charges	(283)	(633)	-		(22)	7.8%	(57)	9.9%	(1)	9%	(68)	10.4%	(76)	166.2%	(667%)
Transfers and grants	-	-	-		-		-		-		-		-		
Net Cash from/(used) Operating Activities	**6 318**	**9 369**	**7 374**	**66.7%**	**1 071**	**12.9%**	**(665)**	**(8.9%)**	**(1 218)**	**(14.8%)**	**6 556**	**78.4%**	**(2 223)**	**52.5%**	**(46.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(6 346)**	**(8 981)**	**(260)**	**3.2%**	**(165)**	**2.2%**	**(1 156)**	**12.3%**	**(4 278)**	**47.5%**	**(5 623)**	**64.8%**	**(4 915)**	**86.1%**	**6.3%**
Capital assets	(6 346)	(8 981)	(260)	2.9%	(165)	2.2%	(1 156)	12.3%	(4 278)	47.5%	(5 623)	64.8%	(4 915)	86.1%	6.3%
Net Cash from/(used) Investing Activities	**(6 346)**	**(8 981)**	**(260)**	**3.2%**	**(165)**	**2.2%**	**(1 156)**	**12.3%**	**(4 278)**	**47.5%**	**(5 623)**	**64.8%**	**(4 915)**	**86.1%**	**6.3%**
Cash Flow from Financing Activities															
Receipts	**35**	**9**	**3**	**8.9%**	**2**	**4.6%**	**-**	**-**	**2**	**22.9%**	**7**	**74.3%**	**1**	**214.3%**	**91.2%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	35	9	3	8.9%	2	4.6%	-	-	2	22.9%	7	74.3%	1	214.3%	91.2%
Payments	**(11)**	**(11)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**24**	**(1)**	**3**	**12.8%**	**2**	**8.6%**	**-**	**-**	**2**	**(154.1%)**	**7**	**(498.9%)**	**1**	**(6.1%)**	**91.2%**
Net Increase/(Decrease) in cash held	**(4)**	**(623)**	**7 113**	**(193 756.6%)**	**888**	**(24 178.0%)**	**(1 773)**	**264.6%**	**(5 487)**	**880.7%**	**740**	**(118.8%)**	**(6 397)**	**1 026.3%**	**(12.8%)**
Cash/cash equivalents at the year begin:	1 172	1 772	756	46.3%	7 886	483.6%	8 756	492.7%	7 010	395.7%	784	44.2%	7 670	330.4%	1.8%
Cash/cash equivalents at the year end:	**1 169**	**1 149**	**7 869**	**446.8%**	**8 794**	**494.7%**	**7 010**	**610.1%**	**1 524**	**132.6%**	**1 524**	**132.6%**	**783**	**43.1%**	**169.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	803	2.2%	668	2.0%	716	2.0%	33 284	93.9%	35 471	87.5%	-	-	16 133	46.0%
Trade and Other Receivables from Exchange Transac	284	16.9%	71	4.7%	38	2.5%	1 097	73.1%	1 490	2.9%	-	-	894	79.8%
Receivables from Non-exchange Transactions - Prop	68	2.8%	23	0%	30	1.2%	2 362	95.1%	2 482	5.8%	-	-	2 345	134.5%
Receivables from Exchange Transactions - Waste Wa	97	3.2%	69	2.3%	56	1.9%	2 791	92.9%	3 004	6.8%	-	-	2 092	69.6%
Receivables from Exchange Transactions - Waste Wa	78	2.8%	55	2.0%	52	1.9%	2 597	93.3%	2 782	6.3%	-	-	1 735	63.0%
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	162	2.7%	152	2.6%	152	2.6%	5 579	92.2%	6 045	13.8%	-	-	4 511	68.5%
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	2	100.0%	2	-	-	-	-	-
Other	(1)	(0)	3	0%	1	0%	3 226	99.2%	3 257	7.4%	-	-	1 067	59.8%
Total By Income Source	**1 213**	**2.8%**	**876**	**2.0%**	**1 028**	**2.3%**	**40 784**	**92.9%**	**43 901**	**100.0%**	**-**	**-**	**30 874**	**70.6%**
Debtors Age Analysis By Customer Group														
Organs of State	34	16.1%	16	8.0%	12	6.0%	122	69.9%	179	4%	-	-	134	70.5%
Commercial	170	16.2%	48	5.2%	27	2.8%	666	73.8%	947	2.2%	-	-	533	56.2%
Households	1 008	2.4%	811	1.9%	990	2.3%	39 992	93.4%	42 739	97.4%	-	-	30 210	70.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 213**	**2.8%**	**876**	**2.0%**	**1 028**	**2.3%**	**40 784**	**92.9%**	**43 901**	**100.0%**	**-**	**-**	**30 874**	**70.6%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	892	10.7%	658	11.9%	601	10.9%	3 667	66.5%	5 518	38.0%
Bulk Water	368	8.7%	396	9.4%	328	10.7%	2 169	71.2%	3 070	21.1%
PAYE deductions	172	100.0%	-	-	-	-	-	-	172	1.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	127	100.0%	-	-	-	-	-	-	127	9%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	416	84.8%	55	8.9%	49	4.0%	21	1.9%	1 084	7.5%
Auditor-General	35	8%	52	1.1%	34	8%	4 440	97.4%	4 560	31.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 112**	**14.5%**	**1 092**	**7.3%**	**1 012**	**7.0%**	**10 316**	**71.2%**	**14 532**	**100.0%**

Contact Details

Municipal Manager	Mr Thabo Molete	054 933 1032
Financial Manager	Mr P J van der Merwe	054 933 1008

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: NAMAKWA (DC6)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**56 596**	**169 378**	**16 046**	**16.3%**	**18 182**	**18.5%**	**14 627**	**14.6%**	**6 723**	**6.7%**	**55 578**	**55.4%**	**7 826**	**57.5%**	**(14.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	760	760	182	24.0%	164	21.6%	200	26.2%	160	21.1%	711	93.6%	166	85.4%	2.9%
Interest earned - external investments	2 400	2 400	121	5.0%	122	5.0%	224	9.4%	1 340	56.2%	1 804	75.2%	181	38.7%	650.8%
Interest earned - outstanding debtors	90	90	15	16.3%	16	20.4%	17	21.2%	14	17.9%	62	78.6%	15	58.1%	(4.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	0	0	-	-	-	-	-	-	-	-	-	-	0	0.0%	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	12 689	12 689	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	41 622	83 474	13 615	19.1%	16 232	19.6%	13 471	16.1%	9 666	9.1%	53 984	60.4%	7 125	61.8%	(29.9%)
Other own revenue	924	924	112	12.0%	1 638	174.2%	706	75.1%	37	3.9%	2 491	265.2%	345	258.5%	(89.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	76	-	76	-	-	-	(100.0%)
Operating Expenditure	**106 872**	**189 610**	**15 484**	**14.5%**	**21 148**	**19.8%**	**13 742**	**12.5%**	**16 802**	**15.3%**	**67 153**	**61.3%**	**19 262**	**63.3%**	**(12.8%)**
Employee related costs	32 302	31 692	7 579	23.4%	8 268	25.6%	7 087	22.4%	7 170	22.6%	30 105	95.1%	9 598	98.4%	(23.3%)
Remuneration of councillors	2 826	2 812	600	22.2%	642	22.8%	799	28.1%	762	27.1%	2 803	102.1%	901	97.9%	(13.1%)
Debt impairment	-	-	-	-	-	-	15	-	-	-	15	-	-	-	-
Depreciation and asset impairment	1 992	2 161	-	-	-	-	19	0%	2 111	96.8%	2 130	97.7%	2 141	106.2%	(1.4%)
Finance charges	1 668	1 668	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	44 021	42 433	2 474	5.6%	4 023	9.0%	1 938	4.6%	1 070	2.5%	9 510	22.4%	849	8.8%	26.0%
Transfers and grants	-	2 667	22	-	-	-	-	-	684	26.4%	707	27.2%	513	66.6%	33.3%
Other expenditure	23 663	26 215	4 742	20.0%	8 196	34.6%	3 853	14.8%	4 970	19.8%	21 761	83.6%	5 031	91.2%	(9.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 388)**	**(9 233)**	**562**		**(2 966)**		**886**		**(10 079)**		**(11 575)**		**(11 436)**		
Transfers recognised - capital	-	316	0	-	33	-	61	28.4%	220	100.0%	314	100.0%	586	66.3%	(77.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(8 388)**	**(9 017)**	**562**		**(2 931)**		**947**		**(9 859)**		**(11 261)**		**(10 449)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(8 388)**	**(9 017)**	**562**		**(2 931)**		**947**		**(9 859)**		**(11 261)**		**(10 449)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(8 388)**	**(9 017)**	**562**		**(2 931)**		**947**		**(9 859)**		**(11 261)**		**(10 449)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(8 388)**	**(9 017)**	**562**		**(2 931)**		**947**		**(9 859)**		**(11 261)**		**(10 449)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**33**	**303**	**81**	**87.3%**	**0**	**0.1%**	**30**	**8.2%**	**173**	**47.4%**	**293**	**80.2%**	**968**	**52.3%**	**(82.1%)**
National Government	-	30	-	-	-	-	-	-	32	107.3%	32	107.3%	(300)	100.2%	(110.7%)
Provincial Government	-	150	-	-	-	-	-	-	121	80.4%	121	80.4%	823	70.9%	(85.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**215**	**-**	**-**	**-**	**-**	**-**	**-**	**153**	**71.2%**	**153**	**71.2%**	**522**	**34.3%**	**(70.6%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	33	150	81	87.3%	0	0.1%	30	20.0%	20	13.2%	140	93.2%	446	92.3%	(95.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**33**	**303**	**81**	**87.3%**	**0**	**0.1%**	**30**	**8.2%**	**173**	**47.4%**	**293**	**80.2%**	**968**	**52.3%**	**(82.1%)**
Governance and Administration	**61**	**143**	**84**	**87.1%**	**0**	**0.1%**	**10**	**10.0%**	**51**	**54.4%**	**147**	**97.1%**	**18**	**47.3%**	**(47.1%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	31	80.8%	(100.0%)
Budget & Treasury Office	2	2	2	92.8%	-	-	-	-	0	80.1%	3	160.7%	-	-	(100.0%)
Corporate Services	59	140	86	88.8%	0	0.6%	30	20.6%	19	10.9%	134	92.3%	(13)	23.1%	130.7%
Community and Public Safety	**-**	**150**	**-**	**-**	**-**	**-**	**-**	**-**	**124**	**71.3%**	**124**	**71.3%**	**837**	**98.1%**	**(85.1%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	170	-	-	-	-	-	-	121	71.2%	121	71.2%	822	97.8%	(85.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**42**	**-**	**-**	**-**	**-**	**-**	**-**	**30**	**71.5%**	**30**	**71.5%**	**107**	**44.5%**	**(72.0%)**
Planning and Development	-	42	-	-	-	-	-	-	30	71.5%	30	71.5%	107	44.5%	(72.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**99 178**	**101 257**	**21 179**	**21.4%**	**22 893**	**23.0%**	**20 858**	**20.6%**	**14 264**	**14.1%**	**79 123**	**78.1%**	**4 946**	**57.8%**	**188.8%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	15 138	15 138	1 508	9.9%	4 742	31.3%	7 014	46.3%	916	6.0%	14 172	93.6%	1 737	102.3%	417.2%
Government - operating	81 622	83 414	19 542	23.9%	17 811	21.8%	13 553	16.2%	13 156	15.7%	64 162	76.9%	3 013	54.2%	330.6%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	2 403	2 402	127	5.4%	150	6.2%	291	12.2%	362	15.6%	784	32.6%	196	41.8%	33.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(102 031)**	**(104 537)**	**(20 866)**	**20.3%**	**(30 764)**	**30.2%**	**(22 758)**	**21.8%**	**(26 622)**	**25.5%**	**(110 010)**	**105.2%**	**(22 958)**	**94.8%**	**15.8%**
Suppliers and employees	(100 471)	(100 000)	(20 844)	20.7%	(30 764)	30.6%	(22 758)	22.7%	(26 622)	26.6%	(109 987)	109.6%	(22 435)	94.8%	18.6%

Finance charges	(1 886)	(1 940)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 287)	(33)	-	-	-	-	-	-	-	(33)	(6)	(513)	98.8%	(100.0%)
Net Cash from/(used) Operating Activities	**(2 691)**	**(3 295)**	**(6 686)**	**303.7%**	**(7 995)**	**278.3%**	**(1 900)**	**57.9%**	**(12 339)**	**374.2%**	**(30 693)**	**941.7%**	**(16 042)**	**1 245.3%**	**(31.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	**8 000**	-	**5 691**	-	**15 193**	-	**4 477**	-	**33 353**	-	**10 610**	-	**(57.8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	8 000	-	5 691	-	15 193	-	4 477	-	33 353	-	10 610	-	(100.0%)
Decrease/increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	10 610	-	(100.0%)
Payments	**(53)**	**(53)**	**(81)**	**87.5%**	**(8)**	**9.1%**	**(30)**	**32.1%**	**(173)**	**183.7%**	**(320)**	**314.2%**	**(668)**	**52.3%**	**(62.1%)**
Capital assets	(53)	(53)	(81)	87.5%	(8)	9.1%	(30)	32.1%	(173)	183.7%	(320)	314.2%	(668)	52.3%	(62.1%)
Net Cash from/(used) Investing Activities	**(53)**	**(53)**	**7 919**	**(8 514.7%)**	**5 683**	**(6 323.5%)**	**15 155**	**(16 268.9%)**	**4 304**	**(4 617.8%)**	**33 033**	**(35 686.1%)**	**9 942**	**(1 442.5%)**	**(55.4%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(119)**	**(119)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(119)	(119)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(12)**	**(12)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(2 998)**	**(3 383)**	**(769)**	**25.9%**	**(2 619)**	**70.1%**	**13 255**	**(391.5%)**	**(8 035)**	**237.3%**	**2 373**	**(70.1%)**	**(6 468)**	**60.8%**	**(4.3%)**
Cash/cash equivalents at the year begin:	24 687	24 687	1 312	5.3%	540	2.2%	11 539	46.7%	11 539	46.8%	3 912	5.2%	8 713	16.2%	20.7%
Cash/cash equivalents at the year end:	22 691	21 610	540	2.5%	(1 930)	(8.9%)	11 738	54.3%	3 685	17.1%	3 685	17.1%	1 910	5.3%	169.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5	2.8%	5	2.7%	5	2.6%	162	91.9%	177	20.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	96	14.4%	41	6.6%	32	4.7%	517	76.3%	686	79.6%	-	-	-	-
Total By Income Source	**101**	**11.7%**	**46**	**5.3%**	**37**	**4.2%**	**679**	**78.7%**	**862**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	58	28.1%	21	11.7%	17	9.4%	90	50.8%	177	20.0%	-	-	-	-
Commercial	39	4.3%	13	2.2%	12	2.0%	558	91.3%	611	70.9%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24	32.0%	12	15.8%	8	10.2%	31	42.0%	74	8.6%	-	-	-	-
Total By Customer Group	**101**	**11.7%**	**46**	**5.3%**	**37**	**4.2%**	**679**	**78.7%**	**862**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Chrisbaan Fortuin	027 712 8000
Financial Manager	Mr Rigo Gerlach	027 712 8000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UBUNTU (NC071)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**115 906**	**115 906**	**22 553**	**19.4%**	**14 237**	**12.3%**	**6 685**	**5.8%**	**3 238**	**2.8%**	**46 724**	**40.3%**	**65 956**	**179.1%**	**(95.1%)**
Property rates	5 942	5 942	6 627	111.5%	980	16.5%	940	15.8%	0	11%	8 622	145.9%	397	394.5%	668.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 712	9 712	2 247	23.4%	3 474	35.8%	2 281	23.5%	(161)	(1.7%)	8 841	191.2%	2 222	70.3%	(100.9%)
Service charges - water revenue	6 308	6 308	952	15.1%	1 555	24.6%	(334)	(5.3%)	4 124	65.4%	6 224	98.7%	1 048	129.4%	225.1%
Service charges - sanitation revenue	1 666	1 666	814	48.3%	792	47.0%	790	46.9%	(845)	(50.1%)	1 551	92.0%	683	91.3%	(221.9%)
Service charges - refuse revenue	2 261	2 261	900	39.8%	900	39.8%	894	39.5%	(3)	(0.1%)	2 690	119.0%	766	99.5%	(100.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	361	361	94	26.1%	60	16.6%	62	15.8%	0	1%	221	56.0%	32	46.4%	(99.2%)
Interest earned - external investments	215	215	1	4%	1	2%	1	7%	(0)	-	3	1.2%	39	58.8%	(100.2%)
Interest earned - outstanding debtors	2 500	2 500	803	32.1%	906	36.2%	949	39.4%	72	2%	2 729	109.2%	749	125.2%	896.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	53 041	53 041	11	-	685	1.2%	8	-	34	1%	738	1.2%	43 732	206.2%	(99.9%)
Licences and permits	888	888	132	15.0%	160	18.0%	122	13.9%	65	7.3%	479	54.2%	161	82.2%	(59.6%)
Agency services	4	4	1	33.8%	1	17.1%	1	23.7%	(0)	(3.8%)	3	72.6%	0	24.6%	(108.2%)
Transfers recognised - operational	30 278	30 278	6 877	29.3%	4 699	15.5%	-	-	-	-	13 576	44.8%	10 188	108.2%	(100.0%)
Other own revenue	707	707	56	13.1%	65	9.2%	40	5.6%	6	0%	211	29.8%	1 691	1 363.4%	(99.6%)
Gains on disposal of PPE	-	0	-	-	-	-	-	-	-	-	0	-	-	59.8%	-
Operating Expenditure	**119 572**	**119 572**	**15 689**	**13.1%**	**8 740**	**7.6%**	**19 988**	**16.7%**	**8 154**	**6.8%**	**50 491**	**42.2%**	**76 341**	**160.3%**	**(89.3%)**
Employee related costs	28 330	28 330	7 566	26.7%	4 802	17.1%	9 429	33.3%	4 486	15.8%	26 283	92.9%	1 962	69.2%	128.7%
Remuneration of councillors	2 676	2 676	642	24.0%	437	16.3%	660	33.9%	479	17.9%	2 218	84.1%	398	72.4%	20.4%
Debt impairment	43 700	43 700	-	-	-	-	-	-	-	-	-	-	49 417	1 157.2%	(100.0%)
Depreciation and asset impairment	8 116	8 116	-	-	-	-	-	-	-	-	-	-	8 116	95.8%	(100.0%)
Finance charges	1 073	1 073	307	28.6%	140	13.0%	333	38.9%	4	0%	1 165	86.2%	1 066	261.3%	(99.7%)
Bulk purchases	15 768	15 768	3 208	20.4%	72	0%	2 172	13.8%	131	0%	5 427	30.7%	13 972	184.8%	(99.0%)
Other Materials	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 000	9 000	-	-	-	-	-	-	-	-	-	-	728	31.7%	(100.0%)
Transfers and grants	977	977	166	16.9%	94	9.6%	3 421	370.6%	888	91.9%	4 567	492.0%	837	76.5%	11.3%
Other expenditure	10 932	10 932	3 456	32.7%	1 194	10.8%	3 070	33.9%	2 162	20.3%	10 822	94.7%	8 043	132.4%	42.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 667)**	**(3 667)**	**6 864**		**7 497**		**(13 303)**		**(4 916)**		**(3 767)**		**(10 384)**		**(63.7%)**
Transfers recognised - capital	11 780	11 780	-	-	-	-	-	-	-	-	-	-	3	22.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**8 113**	**8 113**	**6 864**		**7 497**		**(13 303)**		**(4 916)**		**(3 767)**		**(10 384)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**8 113**	**8 113**	**6 864**		**7 497**		**(13 303)**		**(4 916)**		**(3 767)**		**(10 384)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 113**	**8 113**	**6 864**		**7 497**		**(13 303)**		**(4 916)**		**(3 767)**		**(10 384)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 113**	**8 113**	**6 864**		**7 497**		**(13 303)**		**(4 916)**		**(3 767)**		**(10 384)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**11 791**	**10 322**	**1 115**	**9.5%**	**1 378**	**11.7%**	**1 040**	**10.1%**	**22**	**.2%**	**3 556**	**34.5%**	**5 958**	**74.0%**	**(99.6%)**
National Government	11 791	10 322	1 115	9.5%	1 124	9.5%	958	9.3%	-	-	3 197	31.0%	5 857	73.1%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	101	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**11 791**	**10 322**	**1 115**	**9.5%**	**1 124**	**9.5%**	**958**	**9.3%**	**-**	**-**	**3 197**	**31.0%**	**5 958**	**74.0%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	254	-	83	-	22	-	359	-	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**11 791**	**10 322**	**1 115**	**9.5%**	**1 378**	**11.7%**	**1 040**	**10.1%**	**22**	**.2%**	**3 556**	**34.5%**	**5 958**	**74.0%**	**(99.6%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 791**	**8 322**	**1 115**	**11.4%**	**1 363**	**13.9%**	**1 040**	**12.5%**	**22**	**.3%**	**3 541**	**42.6%**	**5 227**	**77.9%**	**(99.6%)**
Planning and Development	4 791	-	1 115	11.4%	1 363	13.9%	1 040	-	22	-	3 541	-	5 227	77.9%	(99.6%)
Road Transport	-	8 322	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 000**	**2 000**	**-**	**-**	**15**	**.7%**	**-**	**-**	**-**	**-**	**15**	**.7%**	**731**	**48.7%**	**(100.0%)**
Electricity	2 000	2 000	-	-	-	-	-	-	-	-	-	-	731	48.7%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	15	-	-	-	-	-	15	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**83 962**	**84 153**	**9 183**	**10.9%**	**3 897**	**4.6%**	**(568)**	**(.4%)**	**(2 395)**	**(2.8%)**	**10 319**	**12.3%**	**34 914**	**80.7%**	**(109.6%)**
Property rates, penalties and collection charges	4 130	5 520	5 878	142.3%	(44)	(1.1%)	563	10.2%	402	7.3%	6 799	123.2%	1 622	48.2%	(75.2%)
Service charges	10 874	14 572	2 166	19.9%	2 119	19.5%	(2 013)	(13.8%)	(3 413)	(34.8%)	(1 343)	(9.2%)	3 338	75.3%	(859.6%)
Other revenue	21 605	22 141	338	1.6%	914	4.2%	172	.8%	221	1.0%	1 642	7.4%	8 881	68.6%	(87.2%)
Government - operating	30 219	31 340	-	-	-	-	-	-	-	-	-	-	19 911	159.8%	(100.0%)
Government - capital	14 000	9 580	-	-	-	-	-	-	-	-	-	-	3 011	59.8%	(100.0%)
Interest	1 823	2 332	804	41.3%	908	46.5%	910	39.0%	587	26.0%	3 210	140.0%	1 135	93.3%	(74.1%)
Dividends															
Payments	**(69 218)**	**(63 353)**	**(9 465)**	**13.7%**	**3 537**	**(5.1%)**	**11 645**	**(18.4%)**	**17 451**	**(27.6%)**	**23 168**	**(36.6%)**	**(15 723)**	**80.5%**	**(211.8%)**
Suppliers and employees	(68 498)	(62 213)	(7 933)	11.6%	3 388	(4.9%)	14 866	(23.9%)	19 582	(31.5%)	29 968	(48.2%)	(13 428)	76.1%	(245.8%)

Finance charges	(532)	(661)	(1 632)	306.3%	(5)	9%	-	-	-	-	-	(1 604)	184.2%	(1 661)	(24.8)	(100.0%)
Transfers and grants	(182)	(182)	-		127	(69.7%)	(3 221)	1 769.6%	(2 121)	1 170.8%	-	(5 169)	2 854.1%	(1 233)	73.2%	73.0%
Net Cash from/(used) Operating Activities	**14 732**	**20 851**	**(282)**	**(1.9%)**	**7 435**	**50.4%**	**11 270**	**54.1%**	**13 938**	**72.2%**	**33 488**	**160.6%**	**9 151**	**81.8%**	**63.8%**
Cash Flow from Investing Activities																
Receipts	**(68)**	**23**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**453**	**1 065.9%**	**(100.0%)**
Proceeds on disposal of PPE	-	100	-	-	-	-	-	-	-	-	-	-	27	58.9%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	432	-	(100.0%)
Decrease (increase) in non-current investments	(68)	(77)	-	-	-	-	-	-	-	-	-	-	66	-	(100.0%)
Payments	**(11 739)**	**(10 323)**	**(1 115)**	**9.5%**	**(2 463)**	**29.4%**	**(21 655)**	**269.3%**	**(14 995)**	**145.2%**	**(41 174)**	**398.9%**	**(3 958)**	**96.3%**	**151.6%**
Capital assets	(11 761)	(10 323)	(1 115)	9.5%	(2 463)	29.4%	(21 655)	269.3%	(14 995)	145.2%	(41 174)	398.9%	(3 958)	96.3%	151.6%
Net Cash from/(used) Investing Activities	**(11 808)**	**(10 299)**	**(1 115)**	**9.4%**	**(2 463)**	**29.2%**	**(21 655)**	**269.8%**	**(14 995)**	**145.6%**	**(41 174)**	**399.8%**	**(3 505)**	**92.6%**	**172.2%**
Cash Flow from Financing Activities																
Receipts	**14**	**13**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**86.4%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	14	13	-	-	-	-	-	-	-	-	-	-	-	86.4%	(100.0%)
Payments	**(937)**	**(937)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(471**	**(100.7%)**	**(100.0%)**
Repayment of borrowing	(937)	(937)	-	-	-	-	-	-	-	-	-	-	471	(100.7%)	(100.0%)
Net Cash from/(used) Financing Activities	**(923)**	**(923**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**479**	**(106.8%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**2 373**	**10 055**	**(1 397)**	**(58.9%)**	**3 972**	**167.4%**	**(10 326)**	**(102.7%)**	**65**	**.6%**	**(7 686)**	**(76.4%)**	**4 183**	**76.1%**	**(56.4%)**
Cash/cash equivalents at the year begin:	(1 892)	2 500	336	(240.0%)	(1 556)	76.2%	2 915	133.0%	(7 410)	(59.8%)	(7 558)	(59.4%)	623	-	(1 558.6%)
Cash/cash equivalents at the year end:	**881**	**12 214**	**(1 060)**	**(108.0%)**	**2 911**	**296.6%**	**(7 410)**	**(59.8%)**	**(7 558)**	**(59.4%)**	**(7 558)**	**(59.4%)**	**4 806**	**52.1%**	**(447.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 809	67%	465	2.0%	533	2.2%	18 791	63.9%	22 599	38.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	559	13.4%	344	1.5%	312	0.8%	3 200	70.1%	4 460	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	418	3.7%	382	2.3%	237	0.8%	10 340	90.4%	11 442	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	395	3.7%	272	2.4%	664	1.18%	6 628	81.1%	8 021	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	339	3.2%	286	2.8%	260	2.0%	9 813	91.9%	10 737	18.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	25	1.4%	10	1.0%	14	1.0%	991	95.7%	1 040	1.8%	-	-	-	-
Total By Income Source	**4 686**	**8.0%**	**1 781**	**3.0%**	**2 407**	**4.1%**	**49 657**	**84.8%**	**58 561**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	444	12.4%	293	8.2%	266	8.0%	2 583	71.4%	3 586	6.1%	-	-	-	-
Commercial	1 454	12.7%	419	3.7%	1 028	9.0%	8 533	74.6%	11 432	19.5%	-	-	-	-
Households	2 787	6.4%	1 068	2.5%	1 082	2.5%	38 539	88.6%	43 543	74.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**4 686**	**8.0%**	**1 781**	**3.0%**	**2 407**	**4.1%**	**49 657**	**84.8%**	**58 561**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 943	8.0%	1 348	5.9%	1 397	6.1%	18 069	79.9%	22 756	76.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	397	100.0%	-	-	-	-	-	-	397	1.3%
Loan redemients	26	100.0%	-	-	-	-	-	-	26	1%
Trade Creditors	570	17.7%	559	17.4%	531	16.5%	1 553	48.4%	3 210	10.8%
Auditor-General	-	-	53	1.5%	-	-	3 332	98.5%	3 408	11.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 936**	**9.9%**	**1 959**	**6.6%**	**1 928**	**6.5%**	**22 979**	**77.1%**	**29 802**	**100.0%**

Contact Details

Municipal Manager	Mr Martin F Fillis	053-631 0026/1233
Financial Manager	Ms Leonne Pieterse	053-631 0026/1201

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: UMSOBOMVU (NC072)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**116 033**	**126 370**	**39 811**	**31.2%**	**39 003**	**33.0%**	**18 608**	**14.7%**	**33 488**	**26.5%**	**127 912**	**101.2%**	**24 434**	**98.5%**	**37.1%**
Property rates	8 117	8 406	2 172	26.1%	1 673	20.6%	1 620	19.4%	1 684	20.0%	8 149	97.1%	1 967	102.4%	(14.4%)
Property rates - penalties and collection charges	178	208	50	28.0%	58	28.6%	61	29.2%	57	27.2%	217	104.5%	55	116.2%	3.2%
Service charges - electricity revenue	31 208	33 640	6 027	19.3%	5 521	17.7%	5 697	17.0%	10 108	30.1%	27 354	81.6%	8 147	84.5%	24.1%
Service charges - water revenue	13 128	13 116	2 688	20.1%	12 702	97.1%	6 766	(51.9%)	(1 168)	(8.1%)	20 427	64.0%	2 933	68.2%	(140.0%)
Service charges - sanitation revenue	8 359	8 492	2 153	25.3%	2 139	25.9%	2 259	26.6%	2 100	25.3%	8 648	101.8%	1 988	100.3%	5.6%
Service charges - refuse revenue	6 335	6 343	1 587	25.1%	1 586	25.1%	1 652	25.7%	1 641	25.9%	6 466	101.0%	1 606	100.0%	2.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 163	887	276	24.0%	276	23.8%	139	15.6%	70	8.0%	760	85.7%	248	98.7%	(719.9%)
Interest earned - external investments	422	471	120	28.4%	58	14.0%	178	37.9%	178	37.9%	536	113.9%	207	126.5%	(13.7%)
Interest earned - outstanding debtors	1 806	2 000	581	32.2%	420	23.2%	660	33.1%	507	24.7%	2 168	108.4%	497	118.4%	4.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 021	5 321	1 208	49.8%	1 271	33.4%	2 677	50.3%	1 743	32.8%	6 942	130.5%	1 748	232.3%	(.3%)
Licences and permits	707	2 413	555	66.7%	716	90.0%	722	29.9%	737	30.6%	2 884	111.2%	139	81.4%	429.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 918	39 748	17 296	43.3%	12 396	31.0%	9 022	24.2%	7 538	19.0%	46 751	117.6%	1 084	100.0%	486.8%
Other own revenue	4 264	5 307	156	3.7%	141	3.3%	226	4.2%	6 358	134.1%	6 766	164.6%	3 726	97.4%	(101.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**135 236**	**147 390**	**31 701**	**23.4%**	**31 807**	**23.5%**	**27 786**	**18.9%**	**40 816**	**27.7%**	**132 110**	**89.6%**	**30 760**	**90.3%**	**32.7%**
Employee related costs	45 928	42 312	9 853	21.7%	9 160	20.4%	9 630	22.8%	2 260	5.4%	29 903	70.6%	8 343	85.4%	(72.9%)
Remuneration of councillors	3 592	3 122	732	20.7%	732	20.7%	601	19.8%	340	11.1%	2 724	87.7%	792	101.7%	(56.8%)
Debt impairment	5 408	6 186	1 356	25.8%	1 356	25.8%	432	7.0%	71	1.1%	3 216	52.2%	1 309	100.0%	(94.6%)
Depreciation and asset impairment	23 844	29 480	5 958	25.0%	5 958	25.0%	1 986	6.7%	45 749	136.2%	54 647	185.5%	5 958	100.0%	672.7%
Finance charges	343	344	81	26.0%	74	23.6%	88	25.6%	41	11.8%	284	82.6%	65	106.5%	(37.2%)
Bulk purchases	21 384	21 284	5 501	26.1%	4 380	20.1%	4 328	20.3%	1 064	5.0%	15 272	71.8%	4 823	87.1%	(77.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	8 907	8 907	-	-	760	8.5%	760	8.5%	340	3.8%	1 100	12.3%	-	-	(100.0%)
Other expenditure	31 829	35 820	9 271	29.1%	10 338	32.7%	9 624	27.0%	(3 250)	(9.1%)	26 051	72.7%	9 448	89.2%	(134.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	(220)	(19 734.7%)	(220)	(19 734.7%)	-	-	(100.0%)
Surplus/(Deficit)	**(17 198)**	**(21 020)**	**5 110**		**7 196**		**(9 178)**		**(7 327)**		**(4 198)**		**(6 326)**		
Transfers recognised - capital	53 363	77 945	-	-	-	-	-	-	32 382	67.2%	32 382	67.2%	39 640	52.4%	96.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**36 398**	**56 925**	**5 110**		**7 196**		**(9 178)**		**45 055**		**48 183**		**20 398**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**36 398**	**56 925**	**5 110**		**7 196**		**(9 178)**		**45 055**		**48 183**		**20 398**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**36 398**	**56 925**	**5 110**		**7 196**		**(9 178)**		**45 055**		**48 183**		**20 398**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**36 398**	**56 925**	**5 110**		**7 196**		**(9 178)**		**45 055**		**48 183**		**20 398**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**57 273**	**78 179**	**4 695**	**8.5%**	**14 245**	**24.9%**	**22 512**	**28.8%**	**15 869**	**20.3%**	**57 321**	**73.8%**	**8 948**	**60.8%**	**77.4%**
National Government	55 563	77 945	4 695	8.8%	14 245	25.6%	22 512	28.9%	15 850	20.1%	57 302	73.5%	8 948	60.8%	76.9%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 563**	**77 945**	**4 695**	**8.5%**	**14 245**	**25.6%**	**22 512**	**28.9%**	**15 850**	**20.1%**	**57 302**	**73.5%**	**8 948**	**60.8%**	**76.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 710	234	-	-	-	-	-	-	219	93.6%	219	93.6%	193	100.0%	118.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**57 273**	**78 179**	**4 695**	**8.5%**	**14 245**	**24.9%**	**22 512**	**28.8%**	**15 869**	**20.3%**	**57 321**	**73.8%**	**8 948**	**60.8%**	**77.4%**
Governance and Administration	**4 748**	**754**	**-**	**-**	**-**	**-**	**-**	**-**	**946**	**93.4%**	**946**	**93.4%**	**626**	**469.9%**	**118.7%**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 083	79	-	-	-	-	-	-	67	91.4%	67	91.4%	193	100.0%	(33.6%)
Corporate Services	163	160	-	-	-	-	-	-	151	94.6%	151	94.6%	-	-	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**3.4%**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	3.4%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 000**	**7 944**	**267**	**26.7%**	**619**	**61.9%**	**750**	**9.5%**	**491**	**6.2%**	**2 133**	**26.8%**	**83**	**26.6%**	**495.2%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	1 000	7 944	267	26.7%	619	61.9%	750	9.5%	491	6.2%	2 133	26.8%	83	26.6%	495.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**54 563**	**70 051**	**4 428**	**8.5%**	**13 626**	**25.0%**	**21 737**	**31.1%**	**15 133**	**21.7%**	**55 168**	**78.8%**	**8 785**	**73.4%**	**72.9%**
Electricity	7 000	8 000	-	-	21	.3%	-	-	1 067	13.3%	1 088	13.6%	165	107.9%	554.7%
Water	36 872	54 000	4 327	11.7%	13 335	36.2%	21 438	39.7%	8 608	16.4%	47 907	88.8%	8 612	71.7%	3%
Waste Water Management	10 691	7 951	101	2.8%	269	2.5%	299	4.2%	4 370	57.2%	5 040	68.6%	4 008	-	(107.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**164 773**	**195 713**	**48 019**	**29.1%**	**60 988**	**37.0%**	**52 537**	**26.8%**	**18 672**	**9.5%**	**180 216**	**92.1%**	**20 088**	**192.6%**	**(7.0%)**
Property rates, penalties and collection charges	8 295	8 613	1 451	17.5%	1 944	23.4%	1 410	16.4%	1 192	13.9%	6 004	69.7%	1 439	74.1%	(17.2%)
Service charges	**50 694**	**53 434**	**19 181**	**26.3%**	**9 868**	**13.5%**	**9 947**	**18.6%**	**9 645**	**17.3%**	**37 652**	**70.5%**	**9 114**	**78.9%**	**11.4%**
Other revenue	5 421	10 502	11 168	126.1%	2 422	31.6%	9 612	70.2%	7 552	50.5%	30 340	201.5%	1 334	320.5%	111.4%
Government - operating	39 913	39 746	17 296	45.3%	12 356	31.0%	9 503	23.9%	1 198	3.0%	40 261	101.6%	1 284	100.2%	6.8%
Government - capital	57 450	81 118	1 888	3.3%	31 398	112.1%	20 032	24.7%		0.0%	53 318	65.7%	6 000	100.0%	(68.5%)
Interest	2 324	2 566	125	5.4%	0	0.0%	176	6.9%	170	6.6%	470	17.9%	227	10.1%	(12.7%)
Dividends															
Payments	**(165 935)**	**(111 712)**	**(46 120)**	**41.6%**	**(28 700)**	**27.7%**	**(27 168)**	**24.3%**	**(20 998)**	**18.7%**	**(120 986)**	**108.2%**	**(4 618)**	**105.1%**	**353.5%**
Suppliers and employees	(96 639)	(102 403)	(42 382)	43.8%	(27 388)	28.3%	(25 053)	24.5%	(19 870)	19.4%	(113 694)	111.0%	(4 024)	105.1%	317.3%

Finance charges	(255)	(344)	(91)	26.5%	(74)	23.6%	(66)	25.6%	(67)	19.6%	(310)	90.2%	(66)	103.8%	(21.3%)
Transfers and grants	(6 967)	(6 667)	(1 479)	18.7%	(1 728)	13.8%	(3 029)	23.5%	(1 962)	21.9%	(6 668)	77.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**56 818**	**84 051**	**3 097**	**6.8%**	**32 288**	**54.9%**	**23 303**	**22.2%**	**(2 236)**	**(2.7%)**	**59 316**	**70.6%**	**15 470**	**96.9%**	**(114.4%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(50 937)**	**(77 945)**	**(4 690)**	**9.0%**	**(10 996)**	**28.0%**	**(22 512)**	**28.9%**	**(15 394)**	**19.8%**	**(56 787)**	**72.9%**	**(8 948)**	**59.3%**	**74.6%**
Capital assets	(50 937)	(77 945)	(4 690)	9.0%	(10 996)	28.0%	(22 512)	28.9%	(15 394)	19.8%	(56 787)	72.9%	(8 948)	59.3%	74.6%
Net Cash from/(used) Investing Activities	**(50 937)**	**(77 945)**	**(4 690)**	**9.0%**	**(10 996)**	**28.0%**	**(22 512)**	**28.9%**	**(15 394)**	**19.8%**	**(56 787)**	**72.9%**	**(8 948)**	**59.3%**	**74.6%**
Cash Flow from Financing Activities															
Receipts	**138**	**139**	**29**	**22.1%**	**12**	**8.5%**	**17**	**13.2%**	**28**	**20.2%**	**85**	**61.0%**	**29**	**100.9%**	**(7.9%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	138	139	29	22.1%	12	8.5%	17	13.2%	28	20.2%	85	61.0%	29	100.9%	(7.9%)
Payments	**(888)**	**(911)**	**(1 044)**	**114.9%**	**(140)**	**15.9%**	**(254)**	**27.9%**	**(259)**	**28.4%**	**(1 854)**	**208.1%**	**(357)**	**131.9%**	**11.9%**
Repayment of borrowing	(888)	(911)	(1 044)	114.9%	(140)	15.9%	(254)	27.9%	(259)	28.4%	(1 854)	208.1%	(357)	131.9%	11.9%
Net Cash from/(used) Financing Activities	**(670)**	**(731)**	**(1 015)**	**151.6%**	**(128)**	**20.2%**	**(238)**	**30.3%**	**(232)**	**29.7%**	**(1 720)**	**200.3%**	**(328)**	**124.8%**	**17.5%**
Net Increase/(Decrease) in cash held	**5 141**	**5 275**	**(2 916)**	**(24.7%)**	**18 054**	**221.8%**	**2 628**	**49.7%**	**(17 861)**	**(338.8%)**	**799**	**15.1%**	**6 424**	**(185.9%)**	**(378.8%)**
Cash/cash equivalents at the year begin:	6 293	16 448	19 448	186.1%	16 438	178.0%	34 488	168.9%	37 166	201.2%	16 448	100.0%	25 000	156.9%	66.8%
Cash/cash equivalents at the year end:	11 433	21 723	16 434	94.2%	34 488	197.6%	37 166	136.6%	19 347	81.1%	16 547	81.1%	31 799	348.8%	(39.2%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	4 070	8.7%	2 160	5.2%	789	4.9%	36 144	83.2%	43 214	43.2%	-	-	505	-
Receivables from Non-exchange Transactions - Prop	1 668	27.7%	488	6.8%	297	3.7%	4 572	238.8%	6 818	6.8%	-	-	34	-
Receivables from Non-exchange Transactions - Royal	1 165	12.8%	243	2.7%	207	2.3%	7 534	82.3%	9 152	9.1%	-	-	83	-
Receivables from Exchange Transactions - Waste Wat	1 896	9.7%	480	2.4%	392	2.0%	16 534	693.9%	19 272	19.4%	-	-	165	-
Receivables from Exchange Transactions - Waste Ma	2 119	8.9%	382	1.6%	345	1.5%	20 908	88.1%	23 754	22.7%	-	-	133	-
Receivables from Exchange Transactions - Property R	72	2.0%	36	1.0%	30	1.0%	3 429	96.0%	3 571	3.4%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9)	(68.6%)	1	7.3%	-	-	12	161.2%	4	-	-	-	31	411.4%
Total By Income Source	**11 185**	**10.7%**	**3 783**	**3.6%**	**2 159**	**2.1%**	**87 652**	**83.7%**	**104 785**	**100.0%**	**-**	**-**	**916**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	394	13.2%	347	17.0%	198	10.0%	1 174	59.3%	1 979	1.9%	-	-	-	-
Commercial	1 319	34.8%	232	4.2%	210	3.8%	3 768	67.8%	5 560	5.3%	-	-	-	-
Households	9 548	9.6%	2 183	2.3%	1 740	1.8%	82 710	85.1%	97 182	92.8%	-	-	916	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 185**	**10.7%**	**3 783**	**3.6%**	**2 159**	**2.1%**	**87 652**	**83.7%**	**104 785**	**100.0%**	**-**	**-**	**916**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	3 201	100.0%	-	-	-	-	-	-	3 201	79.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	821	100.0%	-	-	-	-	-	-	821	20.4%
Total	**4 022**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 022**	**100.0%**

Contact Details

Municipal Manager	Mr Amos Chine Mgeta	051 753 0777
Financial Manager	Mr Bonne Timotheus Meyer	051 753 0777/3

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: EMTHANJENI (NC073)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**211 687**	**207 497**	**64 332**	**30.4%**	**56 575**	**26.7%**	**49 413**	**23.8%**	**40 572**	**19.6%**	**210 892**	**101.6%**	**35 018**	**93.0%**	**15.9%**
Property rates	27 593	27 593	16 027	58.1%	3 208	11.7%	4 660	16.9%	3 602	10.9%	26 500	96.0%	3 346	92.1%	(7.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	57 555	53 633	12 027	21.6%	11 682	19.1%	13 458	25.1%	10 833	20.4%	47 992	89.5%	10 590	82.8%	8.4%
Service charges - water revenue	26 111	23 411	6 794	26.0%	16 108	61.7%	7 804	33.9%	6 388	25.1%	37 142	146.2%	5 446	84.7%	16.2%
Service charges - sanitation revenue	14 868	14 868	3 813	25.6%	3 817	25.6%	3 822	25.7%	3 194	20.4%	15 235	102.3%	3 079	102.8%	3.7%
Service charges - refuse revenue	8 507	8 507	2 198	24.6%	2 205	24.6%	2 202	24.6%	2 262	24.6%	8 864	98.6%	2 064	98.8%	9.7%
Service charges - other	240	240	104	43.4%	99	41.4%	102	42.4%	98	40.8%	402	168.0%	97	169.3%	1.2%
Rental of facilities and equipment	602	602	191	26.3%	206	31.7%	207	31.8%	182	28.9%	784	123.6%	165	202.2%	18.5%
Interest earned - external investments	715	715	28	3.9%	26	3.6%	42	5.9%	1 067	149.2%	1 163	162.6%	868	101.1%	24.1%
Interest earned - outstanding debtors	813	813	96	12.3%	171	19.6%	262	30.0%	174	20.0%	698	85.0%	208	99.8%	(16.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 091	7 091	1 157	16.3%	346	4.9%	1 737	22.9%	714	9.4%	3 954	51.0%	2 091	60.8%	(72.0%)
Licences and permits	2 068	2 068	101	4.8%	81	3.9%	53	2.5%	74	3.5%	310	14.7%	96	18.0%	(17.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	40 601	40 601	16 738	41.2%	12 163	30.0%	10 031	24.7%	4 322	10.7%	44 087	108.6%	133	99.2%	3 170.7%
Other own revenue	23 424	24 234	4 832	19.8%	9 984	39.0%	8 511	33.7%	7 440	30.7%	22 968	97.3%	9 398	104.0%	16.2%
Gains on disposal of PPE	133	133	-	-	82	61.1%	133	54.5%	145	113.5%	360	229.6%	115	342.7%	1 312.4%
Operating Expenditure	**220 836**	**215 864**	**48 648**	**22.0%**	**41 478**	**18.8%**	**43 552**	**20.2%**	**44 735**	**20.7%**	**178 432**	**82.7%**	**43 839**	**81.8%**	**2.0%**
Employee related costs	66 864	66 864	16 360	24.5%	17 183	25.7%	17 334	25.9%	17 316	25.9%	68 233	102.1%	15 432	98.7%	12.2%
Remuneration of councillors	4 580	4 580	1 004	21.9%	1 014	22.1%	1 048	27.3%	1 160	24.9%	4 367	95.3%	1 167	95.8%	(0.7%)
Debt impairment	11 429	10 239	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 348	9 348	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Finance charges	2 606	2 606	256	7.8%	44	1.7%	184	5.2%	211	5.9%	656	18.6%	63	23.2%	236.6%
Bulk purchases	53 594	53 594	20 310	38.3%	9 162	17.3%	11 481	21.6%	13 262	25.0%	54 216	102.1%	11 509	99.2%	15.2%
Other Materials	9 449	10 618	836	10.8%	1 664	19.2%	2 092	12.6%	3 022	18.1%	7 609	46.2%	2 612	71.3%	49.2%
Contracted services	9 629	10 329	1 633	17.9%	1 490	15.2%	1 478	14.2%	2 289	21.4%	6 890	65.9%	1 641	76.4%	34.8%
Transfers and grants	12 028	11 662	3 502	27.1%	2 967	23.9%	3 972	34.1%	3 396	29.1%	13 845	118.7%	3 333	98.7%	(39.6%)
Other expenditure	41 169	29 743	4 668	11.1%	7 956	19.0%	5 760	19.4%	4 280	14.3%	22 664	76.1%	6 680	73.8%	(58.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 150)**	**(8 367)**	**15 684**		**15 097**		**5 861**		**(4 163)**		**32 460**		**(8 820)**		
Transfers recognised - capital	56 985	13 356	1 068	2.1%	-	-	-	-	22	2%	1 090	112%	645	5.1%	(96.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**47 835**	**5 031**	**17 184**		**15 097**		**5 861**		**(4 140)**		**33 995**		**(8 194)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**47 835**	**5 031**	**17 184**		**15 097**		**5 861**		**(4 140)**		**33 995**		**(8 194)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**47 835**	**5 031**	**17 184**		**15 097**		**5 861**		**(4 140)**		**33 995**		**(8 194)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**47 835**	**5 031**	**17 184**		**15 097**		**5 861**		**(4 140)**		**33 995**		**(8 194)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**67 344**	**19 121**	**970**	**1.4%**	**3 671**	**5.5%**	**1 828**	**9.6%**	**3 192**	**16.7%**	**9 660**	**50.5%**	**5 087**	**60.7%**	**(37.3%)**
National Government	55 958	12 791	389	7%	2 894	5.2%	1 621	12.7%	868	5.2%	5 551	43.4%	4 961	117.1%	(82.5%)
Provincial Government	-	-	576	-	675	-	-	-	2 318	-	3 570	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**55 958**	**12 791**	**965**	**1.6%**	**3 570**	**6.4%**	**1 621**	**12.7%**	**2 985**	**23.3%**	**9 991**	**78.1%**	**4 961**	**117.1%**	**(39.8%)**
Borrowing	5 046	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 341	6 331	85	1.3%	101	1.6%	207	3.3%	208	3.2%	600	9.5%	125	9.5%	64.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**67 344**	**19 121**	**970**	**1.4%**	**3 671**	**5.5%**	**1 828**	**9.6%**	**3 192**	**16.7%**	**9 660**	**50.5%**	**5 087**	**60.7%**	**(37.3%)**
Governance and Administration	**1 958**	**1 758**	**9**	**0%**	**101**	**5.2%**	**108**	**6%**	**54**	**3.1%**	**272**	**15.5%**	**64**	**11.3%**	**(15.9%)**
Executive & Council	139	68	-	-	28	17.9%	-	-	-	-	28	32.6%	-	-	12.8%
Budget & Treasury Office	1 581	1 548	9	1%	12	0%	-	-	22	1.7%	43	2.8%	61	6.4%	(72.9%)
Corporate Services	238	238	-	-	10	3.6%	10	3.9%	4	3%	27	10.1%	3	27.8%	(69.7%)
Community and Public Safety	**457**	**457**	**6**	**0.1%**	**-**	**-**	**140**	**74.1%**	**45**	**9.3%**	**340**	**44.6%**	**-**	**0%**	**(100.0%)**
Community & Social Services	307	207	-	-	-	-	-	-	(3)	(.9%)	(3)	(.9%)	-	-	(100.0%)
Sport And Recreation	261	261	53	20.5%	-	-	140	53.5%	57	21.9%	244	93.6%	-	34.8%	(100.0%)
Public Safety	68	68	10	11.9%	-	-	-	-	(5)	(5.2%)	6	6.7%	-	11.0%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**11 737**	**11 737**	**-**	**-**	**679**	**5.8%**	**1 157**	**9.9%**	**2 917**	**24.9%**	**4 753**	**40.5%**	**5 083**	**95.4%**	**(41.7%)**
Planning and Development	13	13	-	-	-	-	-	-	-	-	-	-	-	24.8%	-
Road Transport	11 724	11 724	-	-	679	5.8%	1 157	9.9%	2 917	24.9%	4 753	40.5%	5 083	95.3%	(41.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**52 885**	**5 152**	**898**	**1.7%**	**2 938**	**5.5%**	**520**	**10.2%**	**205**	**4.0%**	**4 559**	**89.4%**	**-**	**1.2%**	**(100.0%)**
Electricity	4 556	2 100	786	17.7%	346	8.1%	184	8.7%	-	-	1 317	62.7%	-	-	-
Water	10 160	160	14	1%	-	-	-	-	-	-	14	7.6%	-	19.4%	-
Waste Water Management	38 168	2 791	97	3%	2 592	7.2%	336	12.1%	205	7.3%	3 230	115.7%	-	-	(100.0%)
Waste Management	31	31	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**254 988**	**210 971**	**64 824**	**25.4%**	**50 419**	**19.8%**	**54 594**	**25.9%**	**39 597**	**18.8%**	**209 434**	**99.3%**	**33 318**	**92.0%**	**18.9%**
Property rates, penalties and collection charges	25 578	25 578	16 263	63.6%	3 188	12.5%	3 959	15.5%	5 485	21.4%	28 895	113.0%	3 202	82.2%	71.3%
Service charges	99 481	97 820	19 932	20.1%	22 156	22.3%	39 658	39.3%	22 786	23.3%	94 752	96.9%	19 034	89.2%	19.7%
Other revenue	32 664	30 664	8 333	16.4%	9 418	28.8%	7 502	22.9%	8 942	29.6%	26 841	87.5%	8 548	89.8%	-16.9%
Government - operating	42 621	40 621	17 901	42.1%	12 653	29.7%	9 853	24.3%	1 799	4.4%	42 410	104.4%	645	101.8%	178.8%
Government - capital	52 644	13 288	4 196	8.0%	4 203	8.0%	4 222	31.8%	1	0.0%	13 622	102.5%		100.0%	-100.0%
Interest	1 715	1 715	199	11.6%	179	10.5%	1	0.0%	1 567	140.2%	1 945	162.6%	890	101.1%	24.1%
Dividends															
Payments	**(189 738)**	**(185 421)**	**(46 648)**	**24.4%**	**(41 478)**	**20.8%**	**(43 558)**	**23.5%**	**(44 725)**	**24.1%**	**(176 436)**	**96.2%**	**(41 263)**	**90.7%**	**8.5%**
Suppliers and employees	(164 224)	(170 203)	44 940	24.4%	(38 467)	20.8%	(39 399)	23.1%	(41 168)	24.2%	(163 664)	96.2%	(38 448)	92.7%	7.0%

Finance charges	(2 594)	(3 043)	(450)	7.9%	(44)	1.7%	(166)	5.3%	(211)	5.9%	(643)	16.1%	(84)	23.2%	236.0%
Transfers and grants	(12 926)	(11 622)	1 303	37.1%	(2 562)	22.0%	(3 673)	34.1%	(3 286)	28.1%	(13 849)	118.7%	(2 784)	79.7%	23.8%
Net Cash from/(used) Operating Activities	**50 280**	**23 559**	**16 178**	**29.3%**	**8 941**	**16.2%**	**11 633**	**43.2%**	**(5 158)**	**(22.2%)**	**30 697**	**121.3%**	**(7 853)**	**187.1%**	**(25.1%)**
Cash Flow from Investing Activities															
Receipts	**2 934**	**153**	**-**	**-**	**82**	**2.8%**	**71**	**45.7%**	**145**	**93.9%**	**297**	**192.4%**	**10**	**952.0%**	**1 312.4%**
Proceeds on disposal of PPE	134	134	-	-	82	62.7%	71	98.8%	145	116.6%	297	229.1%	10	952.0%	1 312.4%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	2 800	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 288)**	**(19 121)**	**(970)**	**1.8%**	**(2 671)**	**5.0%**	**(1 828)**	**9.6%**	**(2 963)**	**15.3%**	**(9 431)**	**49.3%**	**(3 057)**	**60.7%**	**(41.8%)**
Capital assets	(52 288)	(19 121)	(970)	1.8%	(2 671)	5.0%	(1 828)	9.6%	(2 963)	15.3%	(9 431)	49.3%	(3 057)	60.7%	(41.8%)
Net Cash from/(used) Investing Activities	**(39 374)**	**(18 967)**	**(970)**	**1.8%**	**(2 589)**	**6.6%**	**(1 757)**	**9.3%**	**(2 817)**	**14.9%**	**(9 134)**	**48.2%**	**(3 047)**	**56.4%**	**(44.5%)**
Cash Flow from Financing Activities															
Receipts	**5 186**	**134**	**41**	**.8%**	**16**	**.3%**	**9**	**5.7%**	**15**	**10.8%**	**79**	**58.6%**	**57**	**2.8%**	**(74.5%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 046	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	139	134	41	30.3%	16	11.9%	9	5.7%	15	10.8%	79	58.6%	57	156.9%	(74.5%)
Payments	**(4 664)**	**(1 038)**	**(870)**	**74.9%**	**(743)**	**71.5%**	**(569)**	**54.7%**	**(519)**	**50.0%**	**(3 733)**	**359.7%**	**(638)**	**85.9%**	**(49.3%)**
Repayment of borrowing	(4 664)	(1 038)	(870)	74.9%	(743)	71.5%	(569)	54.7%	(519)	50.0%	(3 733)	359.7%	(638)	85.9%	(49.3%)
Net Cash from/(used) Financing Activities	**1 596**	**(904)**	**(830)**	**(76.2%)**	**(726)**	**(40.9%)**	**(561)**	**109.6%**	**(505)**	**33.6%**	**(2 653)**	**296.9%**	**(668)**	**(92.2%)**	**(56.6%)**
Net Increase/(Decrease) in cash held	**(3 017)**	**3 688**	**14 378**	**(476.2%)**	**4 816**	**(159.6%)**	**9 366**	**145.9%**	**(8 275)**	**(145.4%)**	**19 211**	**337.6%**	**(12 488)**	**(26.9%)**	**(38.7%)**
Cash/cash equivalents at the year begin:	3 624	(1 064)	1 106	44.9%	10 966	445.6%	26 156	(1 620.1%)	29 081	(1 367.2%)	1 869	(124.4%)	12 178	921.2%	138.8%
Cash/cash equivalents at the year end:	606	4 697	15 566	2 633.8%	28 781	3 434.7%	39 681	639.8%	20 806	472.1%	20 806	472.1%	(1 309)	28.7%	(1 619.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	1 556	10.3%	1 378	9.1%	9 484	78.7%	12 418	31.0%	-	-	22 801	262.3%
Receivables from Exchange Transactions - Electricity	-	-	4 166	67.2%	1 498	16.8%	3 177	38.9%	8 839	22.0%	-	-	9 878	111.6%
Receivables from Non-exchange Transactions - Prop	-	-	596	9.3%	362	3.8%	8 574	89.9%	9 532	24.0%	-	-	13 655	143.3%
Receivables from Exchange Transactions - Waste Wa	-	-	849	15.8%	481	8.9%	4 101	75.9%	5 431	13.9%	-	-	19 316	353.5%
Receivables from Exchange Transactions - Waste Wa	-	-	454	15.7%	292	8.6%	2 197	75.7%	2 991	7.2%	-	-	8 775	338.5%
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	2 852	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	119	16.6%	95	13.1%	506	70.3%	720	2.1%	-	-	3 424	482.8%
Total By Income Source	**-**	**-**	**8 391**	**20.9%**	**3 744**	**9.3%**	**27 976**	**69.7%**	**40 110**	**100.0%**	**-**	**-**	**82 851**	**251.6%**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	472	19.7%	246	10.3%	1 673	70.0%	2 392	6.0%	-	-	992	41.5%
Commercial	-	-	2 556	56.8%	290	7.2%	1 153	28.5%	4 047	10.9%	-	-	2 125	52.5%
Households	-	-	4 963	15.4%	2 946	9.1%	23 532	73.0%	31 441	77.4%	-	-	81 021	257.7%
Other	-	-	400	12.8%	262	8.4%	1 618	73.9%	2 230	5.6%	-	-	4 464	318.3%
Total By Customer Group	**-**	**-**	**8 391**	**20.9%**	**3 744**	**9.3%**	**27 976**	**69.7%**	**40 110**	**100.0%**	**-**	**-**	**82 851**	**251.6%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 490	100.0%	-	-	-	-	-	-	4 490	100.0%
Total	**4 490**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 490**	**100.0%**

Contact Details

Municipal Manager	Mr Isak Visser	053-632 9100
Financial Manager	Mr M.F. Manuel	053-632 9100

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KAREEBERG (NC074)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**57 336**	**59 072**	**17 969**	**31.4%**	**12 527**	**21.8%**	**11 002**	**18.9%**	**9 335**	**16.1%**	**50 833**	**87.8%**	**11 465**	**89.3%**	**(18.6%)**
Property rates	4 353	4 353	4 436	101.9%	-	-	-	-	0	1%	4 436	102.0%	31	101.4%	(62.7%)
Property rates - penalties and collection charges	166	166	36	16.8%	61	32.2%	53	27.9%	40	23.7%	190	102.7%	43	116.1%	4.3%
Service charges - electricity revenue	8 890	8 890	2 156	25.8%	2 144	25.6%	2 099	24.0%	2 416	28.1%	8 816	102.7%	1 992	95.5%	29.9%
Service charges - water revenue	4 322	4 322	1 087	26.5%	1 112	24.6%	1 171	23.9%	1 164	23.7%	4 533	105.0%	1 015	104.4%	8.3%
Service charges - sanitation revenue	2 666	2 666	674	25.9%	658	24.4%	710	26.4%	392	28.3%	2 804	104.6%	660	104.8%	13.4%
Service charges - refuse revenue	3 706	3 706	916	24.3%	894	23.8%	899	23.7%	963	24.9%	3 669	95.8%	855	99.8%	9.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	339	339	97	28.7%	25	7.3%	164	48.5%	38	11.2%	324	95.6%	31	80.7%	22.4%
Interest earned - external investments	1 397	1 297	155	11.0%	425	33.8%	634	48.9%	595	45.9%	1 808	139.4%	696	122.8%	(14.4%)
Interest earned - outstanding debtors	3	3	1	18.8%	1	16.7%	1	16.2%	1	15.6%	3	87.4%	1	77.8%	(12.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12	12	3	24.9%	2	13.4%	0	49.2%	4	34.2%	10	121.8%	4	58.3%	17.4%
Licences and permits	7	7	2	27.0%	1	11.0%	2	33.2%	2	29.8%	12	162.1%	0	61.8%	3402.1%
Agency services	163	163	47	28.8%	51	30.9%	58	29.6%	39	68.1%	178	172.7%	46	151.9%	47.3%
Transfers recognised - operational	23 663	23 462	8 568	36.2%	6 602	30.0%	5 165	22.0%	2 588	11.0%	22 743	96.9%	4 454	96.4%	(41.9%)
Other own revenue	8 406	8 716	276	3.3%	352	3.0%	110	1.3%	742	8.5%	1 319	15.8%	1 664	31.9%	(55.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**59 136**	**59 772**	**11 003**	**18.6%**	**12 564**	**21.2%**	**10 460**	**17.5%**	**19 431**	**32.5%**	**53 458**	**89.4%**	**10 641**	**90.7%**	**16.8%**
Employee related costs	16 991	19 502	3 618	21.4%	4 524	26.6%	3 662	20.2%	6 694	25.6%	17 161	87.4%	6 017	105.7%	(16.8%)
Remuneration of councillors	2 302	2 662	494	22.0%	613	24.6%	599	28.4%	527	28.0%	2 129	103.2%	605	100.1%	(11.1%)
Debt impairment	2 437	2 437	-	-	-	-	-	-	229	9.4%	229	9.4%	-	-	(100.0%)
Depreciation and asset impairment	4 322	4 322	-	-	-	-	-	-	4 322	100.0%	4 322	100.0%	2 021	77.1%	32.7%
Finance charges	831	831	-	-	-	-	-	-	716	86.4%	716	86.4%	726	137.2%	(2.0%)
Bulk purchases	8 686	8 686	2 431	28.0%	2 065	21.0%	2 119	21.9%	2 751	27.9%	9 514	98.1%	2 416	99.8%	11.8%
Other Materials	469	1 646	96	12.0%	491	104.7%	111	6.7%	272	16.5%	969	58.9%	426	162.3%	(37.2%)
Contracted services	514	1 149	411	79.9%	208	40.2%	208	31.2%	124	10.9%	1 152	99.8%	1 127	286.8%	(89.0%)
Transfers and grants	9 303	8 988	1 962	21.1%	2 167	23.3%	2 251	25.0%	2 586	28.9%	8 976	99.9%	1 084	96.4%	(11.643%)
Other expenditure	13 053	9 077	1 932	14.7%	2 570	20.4%	1 583	11.9%	2 934	32.3%	8 443	93.0%	2 229	66.2%	16.0%
Loss on disposal of PPE	2	2	-	-	-	-	-	-	-	30.3%	-	30.3%	36	1 911.8%	(99.4%)
Surplus/(Deficit)	**(1 800)**	**(1 700)**	**6 966**		**(37)**		**542**		**(10 096)**		**(2 625)**		**(1 176)**		
Transfers recognised - capital	7 928	10 253	1 694	21.4%	1 441	18.2%	371	5.0%	3 332	34.8%	7 404	72.0%	3 753	59.5%	(38.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	(0)	-	(0)	-	-	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**6 128**	**8 553**	**8 660**		**1 605**		**1 002**		**(6 487)**		**4 799**		**577**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**6 128**	**8 553**	**8 660**		**1 605**		**1 002**		**(6 487)**		**4 799**		**577**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 128**	**8 553**	**8 660**		**1 605**		**1 002**		**(6 487)**		**4 799**		**577**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 128**	**8 585**	**8 660**		**1 605**		**1 002**		**(6 487)**		**4 799**		**577**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**7 928**	**10 385**	**1 785**	**22.5%**	**1 597**	**20.0%**	**669**	**5.9%**	**3 494**	**33.6%**	**7 476**	**72.0%**	**5 754**	**50.6%**	**(39.3%)**
National Government	7 928	10 253	1 694	21.4%	1 455	18.4%	557	5.4%	3 117	30.4%	6 823	66.5%	5 752	123.2%	(45.8%)
Provincial Government	-	132	71	-	139	-	57	38.5%	338	249.1%	581	440.1%	-	3.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**7 928**	**10 385**	**1 764**	**22.3%**	**1 596**	**20.0%**	**609**	**5.9%**	**3 448**	**33.2%**	**7 404**	**71.3%**	**5 752**	**50.3%**	**(40.1%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	20	-	1	-	1	-	48	-	71	-	2	-	2 635.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**7 928**	**10 385**	**1 785**	**22.5%**	**1 597**	**20.0%**	**669**	**5.9%**	**3 494**	**33.6%**	**7 476**	**72.0%**	**5 754**	**50.6%**	**(39.3%)**
Governance and Administration	**-**	**769**	**8**	-	**177**	**-**	**-**	**-**	**92**	**11.9%**	**277**	**36.0%**	**4**	**-**	**1 951.9%**
Executive & Council	-	-	-	-	177	-	-	-	0	-	184	-	-	-	(100.0%)
Budget & Treasury Office	-	291	8	-	-	-	-	-	40	14.0%	52	18.0%	-	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Community and Public Safety	**1 310**	**4 167**	**177**	**13.5%**	**112**	**39.7%**	**411**	**9.9%**	**1 431**	**34.4%**	**4 114**	**98.8%**	**669**	**48.9%**	**113.7%**
Community & Social Services	260	112	226	-	(109)	-	410	14.2%	323	90.7%	685	112.1%	(102.2%)		
Sport And Recreation	1 228	4 042	15	1.2%	106	10.0%	412	9.7%	3 436	81.9%	3 991	94.1%	-	44.8%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 000**	**1 650**	**948**	**47.4%**	**416**	**20.8%**	**63**	**4.1%**	**18**	**1.0%**	**1 446**	**90.4%**	**2 346**	**183.7%**	**(99.3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 000	1 650	948	47.4%	416	20.8%	62	4.1%	18	1.0%	1 446	90.4%	2 346	183.7%	(99.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**4 788**	**3 967**	**782**	**14.9%**	**642**	**13.7%**	**131**	**3.3%**	**5**	**.1%**	**1 479**	**37.9%**	**2 722**	**20.3%**	**(99.8%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	3 907	781	-	641	-	131	3.3%	(0)	(.1%)	1 419	37.6%	2 707	22.8%	(100.1%)
Waste Water Management	2 700	-	0	-	1	-	-	-	6	-	8	-	16	2.1%	(47.8%)
Waste Management	1 088	-	1	.1%	-	-	-	-	-	-	1	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**62 719**	**65 621**	**16 826**	**30.8%**	**14 023**	**22.4%**	**11 685**	**16.9%**	**10 763**	**16.4%**	**54 691**	**83.3%**	**9 977**	**67.2%**	**7.9%**
Property rates, penalties and collection charges	3 178	3 178	2 336	73.5%	894	27.8%	523	16.5%	514	16.2%	4 268	134.3%	448	146.4%	14.8%
Service charges	**16 994**	**16 994**	**3 181**	**18.7%**	**2 833**	**16.6%**	**2 997**	**16.1%**	**3 680**	**20.9%**	**12 692**	**68.6%**	**3 098**	**64.3%**	**18.8%**
Other revenue	3 164	6 042	484	8.4%	352	24.5%	224	3.4%	647	9.9%	1 706	22.2%	1 148	35.4%	127.7%
Government - operating	22 693	23 888	11 294	49.8%	9 563	253%	5 153	21.9%	3 407	15.1%	29 418	159.4%	4 434	55.4%	1462.9%
Government - capital	16 000	11 000	1 000	6.3%	2 000	25.0%	2 000	18.2%	2 000	18.2%	7 000	147.3%	-	0.0%	100.0%
Interest	1 675	1 721	532	31.8%	456	34.8%	634	54.2%	512	43.8%	1 132	147.3%	494	139.3%	2849%
Dividends															
Payments	**(52 396)**	**(52 845)**	**(22 596)**	**43.1%**	**(22 692)**	**43.7%**	**(16 882)**	**32.8%**	**(14 262)**	**27.0%**	**(76 473)**	**145.1%**	**(11 312)**	**161.1%**	**26.2%**
Suppliers and employees	(42 262)	(43 034)	(20 624)	48.8%	(20 726)	49.0%	(14 647)	34.0%	(11 696)	27.2%	(67 694)	157.3%	(11 098)	176.4%	5%

Finance charges	(631)	(631)												
Transfers and grants	(6 353)	(9 686)	(1 962)	21.1%	(1 157)	23.0%	(1 220)	35.1%	(1 596)	28.9%	(8 639)	99.9%	284	99.9%	(1 514.0%)
Net Cash from/(used) Operating Activities	**10 223**	**12 789**	**(3 776)**	**(36.4%)**	**(8 868)**	**(83.9%)**	**(3 937)**	**(43.4%)**	**(3 528)**	**(27.8%)**	**(21 595)**	**(172.9%)**	**(1 239)**	**(146.8%)**	**164.2%**
Cash Flow from Investing Activities															
Receipts	**8**	**8**	**13 677**	**161 697.3%**	**10 767**	**126 822.2%**	**8 669**	**94 357.8%**	**(3 163)**	**(36 560.7%)**	**29 359**	**345 764.7%**	**6 788**	**449 572.7%**	**(145.7%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	8	8	3	38.1%	2	21.9%	2	21.6%	2	21.8%	9	102.8%	2	108.2%	(33.6%)
Decrease in other non-current receivables	-	69	3 660	-	9 719	-	7 137	(713 736.3000%)	6 467	(646 736.4000.0%)	29 143	############	-	-	(100.0%)
Decrease/increase in non-current investments	-	-	7 974	-	1 047	-	670	80 666.100.0%	(9 632)	(963 048.300.0%)	158	19 811.400.0%	4 786	-	(241.4%)
Payments	**(7 928)**	**(10 383)**	**(1 732)**	**21.8%**	**(1 580)**	**20.0%**	**(817)**	**5.9%**	**(3 518)**	**33.9%**	**(7 445)**	**71.7%**	**(5 754)**	**59.4%**	**(59.8%)**
Capital assets	(7 928)	(10 383)	(1 732)	21.8%	(1 580)	20.0%	(817)	5.9%	(3 518)	33.9%	(7 445)	71.7%	(5 754)	59.4%	(59.8%)
Net Cash from/(used) Investing Activities	**(7 920)**	**(10 373)**	**11 945**	**(150.8%)**	**9 191**	**(115.9%)**	**7 852**	**(71.2%)**	**(6 681)**	**63.7%**	**21 915**	**(211.1%)**	**1 034**	**(134.4%)**	**(139.8%)**
Cash Flow from Financing Activities															
Receipts	**16**	**10**	**6**	**55.0%**	**7**	**66.6%**	**8**	**77.6%**	**9**	**88.0%**	**29**	**286.6%**	**13**	**113.8%**	**(32.3%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long-term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	15	10	6	62.5%	7	66.6%	8	77.6%	9	88.6%	29	286.6%	13	113.8%	(32.3%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**16**	**10**	**6**	**55.0%**	**7**	**66.6%**	**8**	**77.6%**	**9**	**88.0%**	**29**	**286.6%**	**13**	**113.8%**	**(32.3%)**
Net Increase/(Decrease) in cash held	**2 413**	**2 413**	**8 175**	**338.7%**	**318**	**13.2%**	**1 593**	**66.0%**	**(10 134)**	**(419.9%)**	**(47)**	**(2.0%)**	**(288)**	**16.5%**	**3 412.1%**
Cash/cash equivalents at the year begin:	20 869	20 869	20 869	100.0%	31 044	139.7%	31 362	137.1%	22 931	144.1%	22 884	100.0%	21 671	100.0%	52.1%
Cash/cash equivalents at the year end:	**23 282**	**23 282**	**31 044**	**133.8%**	**31 362**	**134.6%**	**32 955**	**139.3%**	**22 931**	**96.2%**	**22 931**	**96.2%**	**21 383**	**93.5%**	**6.7%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	412	22.8%	139	17.5%	63	16.6%	139	17.8%	754	15.4%	-	-	304	46.2%
Trade and Other Receivables from Exchange Transac	117	76.6%	51	5.4%	13	1.4%	132	16.6%	920	10.7%	-	-	598	15.5%
Receivables from Non-exchange Transactions - Prop	7	2%	5	0.5%	3	0.3%	1 378	99.7%	1 392	22.3%	-	-	1 216	58.5%
Receivables from Exchange Transactions - Waste Wat	276	62.2%	75	16.1%	69	13.0%	119	20.7%	539	8.6%	-	-	194	36.5%
Receivables from Exchange Transactions - Waste Wat	304	71.1%	47	10.8%	36	8.4%	41	9.6%	428	6.9%	-	-	124	28.5%
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	227	100.0%	227	4.2%	-	-	227	100.0%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	481	100.0%	481	7.8%	-	-	481	100.0%
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	470	33.4%	-	-	-	-	940	66.6%	1 410	22.8%	-	-	-	-
Total By Income Source	**2 186**	**35.3%**	**306**	**4.9%**	**201**	**3.2%**	**3 459**	**56.5%**	**6 102**	**100.0%**	**-**	**-**	**2 957**	**47.8%**
Debtors Age Analysis By Customer Group														
Organs of State	694	36.5%	24	1.5%	22	1.5%	1 602	63.7%	1 622	26.7%	-	-	-	-
Commercial	392	46.7%	52	2.8%	15	1.8%	275	47.3%	579	9.4%	-	-	244	42.3%
Households	1 100	22.6%	278	6.8%	166	4.2%	2 221	66.1%	3 960	64.9%	-	-	2 713	68.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**2 186**	**35.3%**	**306**	**4.9%**	**201**	**3.2%**	**3 459**	**56.5%**	**6 102**	**100.0%**	**-**	**-**	**2 957**	**47.8%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr W de Bruin	053 382 3012
Financial Manager	Mr Brennan Rossouw	053 382 3012

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: RENOSTERBERG (NC075)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**51 294**	**51 294**	**9 865**	**19.2%**	**15 858**	**30.9%**	**3 109**	**6.0%**	**3 967**	**7.7%**	**32 799**	**63.9%**	**2 536**	**45.7%**	**56.4%**
Property rates	4 138	4 138	1 523	36.8%	341	8.7%	382	8.8%	544	13.4%	2 801	67.7%	83	49.3%	556.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	9 892	9 892	1 305	13.2%	1 928	19.4%	910	9.2%	1 340	13.6%	4 484	45.3%	1 087	45.3%	24.5%
Service charges - water revenue	2 024	2 024	632	32.4%	770	38.0%	770	38.0%	868	38.0%	3 219	159.0%	765	88.4%	18.8%
Service charges - sanitation revenue	2 023	2 023	403	19.9%	355	15.1%	332	16.4%	451	22.3%	1 490	73.7%	190	49.8%	137.7%
Service charges - refuse revenue	995	995	215	21.2%	206	23.4%	206	23.0%	347	34.8%	964	112.9%	126	64.8%	139.2%
Service charges - other	-	221	-	-	188	-	39	-	0	-	448	-	144	-	(99.9%)
Rental of facilities and equipment	465	465	13	2.8%	68	14.7%	64	13.7%	44	9.5%	189	40.6%	-	-	(100.0%)
Interest earned - external investments	371	371	27	7.2%	-	-	-	-	-	-	27	7.2%	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	11	11	0	2.4%	-	-	-	-	-	-	0	2.4%	-	-	-
Licences and permits	-	-	-	-	0	2.2%	-	-	-	-	0	2.2%	-	-	-
Agency services	68	68	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	22 691	22 691	5 066	22.3%	12 622	55.6%	-	-	-	-	18 688	81.6%	-	48.8%	-
Other own revenue	58	58	99	221.7%	2	3.8%	412	695.9%	342	577.9%	951	1 605.4%	123	1 016.8%	178.1%
Gains on disposal of PPE	8 800	8 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**51 234**	**51 234**	**8 105**	**15.8%**	**8 991**	**13.6%**	**5 507**	**10.7%**	**8 199**	**16.0%**	**28 803**	**56.2%**	**6 642**	**74.2%**	**23.5%**
Employee related costs	18 463	18 463	4 541	24.6%	3 331	18.2%	3 024	16.2%	3 599	19.5%	15 034	81.4%	3 598	87.8%	7.2%
Remuneration of councillors	2 300	2 300	508	22.6%	617	22.5%	609	21.7%	588	21.6%	2 562	89.1%	535	51.9%	(0.3%)
Debt impairment	2 960	2 960	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 770	2 770	583	21.1%	-	-	-	-	-	-	583	21.1%	-	-	-
Finance charges	1 073	1 073	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	7 419	7 419	650	8.8%	1 316	17.7%	30	.5%	2 052	27.7%	4 053	54.6%	60	17.2%	3 320.7%
Other Materials	3 679	3 679	101	2.7%	309	8.4%	106	2.9%	27	.7%	543	14.8%	-	-	(100.0%)
Contracted services	307	307	-	-	-	-	-	-	-	-	-	-	-	352.1%	-
Transfers and grants	2 855	2 855	268	10.8%	1 157	41.3%	227	20.6%	500	17.8%	2 032	90.2%	-	-	(100.0%)
Other expenditure	8 890	8 890	1 374	15.4%	342	3.8%	740	8.4%	1 510	17.0%	3 974	44.7%	2 449	142.2%	(42.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**60**	**60**	**1 760**		**6 867**		**(2 401)**		**(4 232)**		**3 997**		**(4 106)**		
Transfers recognised - capital	9 890	9 890	3 437	34.8%	-	-	-	-	-	-	3 437	34.8%	-	100.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 950**	**9 950**	**5 197**		**6 867**		**(2 401)**		**(4 232)**		**7 425**		**(4 106)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 950**	**9 950**	**5 197**		**6 867**		**(2 401)**		**(4 232)**		**7 425**		**(4 106)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 950**	**9 950**	**5 197**		**6 867**		**(2 401)**		**(4 232)**		**7 425**		**(4 106)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 950**	**9 950**	**5 197**		**6 867**		**(2 401)**		**(4 232)**		**7 425**		**(4 106)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**9 890**	**9 890**	**497**	**5.0%**	**297**	**2.9%**	**154**	**1.6%**	**5 658**	**57.6%**	**6 636**	**67.1%**	**-**	**153.3%**	**(100.0%)**
National Government	9 890	9 890	497	5.0%	297	2.9%	154	1.6%	5 658	57.6%	6 636	67.1%	-	131.4%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 890**	**9 890**	**497**	**5.0%**	**297**	**2.9%**	**154**	**1.6%**	**5 658**	**57.6%**	**6 636**	**67.1%**	**-**	**152.7%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**9 890**	**9 890**	**497**	**5.0%**	**297**	**2.9%**	**154**	**1.6%**	**5 658**	**57.6%**	**6 636**	**67.1%**	**-**	**153.3%**	**(100.0%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 390**	**8 390**	**-**	**-**	**-**	**-**	**-**	**-**	**5 658**	**67.9%**	**5 658**	**67.9%**	**-**	**91.4%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	8 390	8 390	-	-	-	-	-	-	5 658	67.9%	5 658	67.9%	-	91.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**1 500**	**1 500**	**497**	**33.2%**	**297**	**19.1%**	**154**	**10.3%**	**-**	**-**	**938**	**62.5%**	**-**	**-**	**-**
Electricity	1 500	1 500	497	33.2%	297	19.1%	154	10.3%	-	-	938	62.5%	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**46 089**	**46 089**	**10 597**	**23.0%**	**17 158**	**37.2%**	**3 278**	**7.1%**	**2 892**	**6.3%**	**33 924**	**73.6%**	**2 841**	**67.9%**	**1.8%**
Property rates, penalties and collection charges	1 883	1 883	298	15.8%	298	15.8%	199	10.5%	646	34.4%	1 443	76.6%	335	44.6%	93.8%
Service charges	8 991	8 991	1 548	17.9%	1 388	16.1%	838	9.8%	3 210	35.7%	5 974	69.8%	2 568	91.1%	(17.7%)
Other revenue	2 484	2 484	206	7.1%	62	2.2%	42	1.2%	21	0%	330	11.2%	-	16.2%	1500.0%
Government - operating	22 661	22 661	5 096	22.1%	12 422	54.6%	-	-	-	-	18 055	81.6%	-	59.8%	
Government - capital	9 800	9 800	3 427	34.8%	2 466	33.2%	2 200	22.2%	-	-	8 127	82.2%	-		
Interest	270	270	-	-	-	-	-	-	-	-	-	-	5	34.8%	(100.0%)
Dividends															
Payments	**(46 948)**	**(46 948)**	**(7 513)**	**16.7%**	**(5 661)**	**13.8%**	**(4 696)**	**10.9%**	**(7 628)**	**17.0%**	**(25 898)**	**57.8%**	**(6 642)**	**75.1%**	**14.9%**
Suppliers and employees	(40 898)	(40 898)	(7 224)	17.7%	(5 661)	14.2%	(4 696)	12.0%	(7 628)	18.7%	(25 898)	62.6%	(6 642)	75.1%	14.9%

Finance charges	(1 073)	(1 073)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 470)	(3 470)	(399)	11.7%	-	-	-	-	-	-	(399)	11.7%	-	-	-
Net Cash from/(used) Operating Activities	**1 143**	**1 143**	**3 084**	**269.9%**	**11 297**	**988.7%**	**(1 610)**	**(141.0%)**	**(4 727)**	**(414.0%)**	**8 026**	**702.4%**	**(3 881)**	**(96.7%)**	**24.6%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	10.2%	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(9 890)**	**(9 890)**	-	-	-	-	-	-	-	-	-	-	-	**161.8%**	-
Capital assets	(9 890)	(9 890)	-	-	-	-	-	-	-	-	-	-	-	161.8%	-
Net Cash from/(used) Investing Activities	**(9 890)**	**(9 890)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(62.8%)**	**-**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(8 747)**	**(8 747)**	**3 084**	**(35.3%)**	**11 297**	**(129.1%)**	**(1 610)**	**18.5%**	**(4 727)**	**54.2%**	**8 026**	**(91.8%)**	**(3 881)**	**(69.5%)**	**24.6%**
Cash/cash equivalents at the year begin:	8 600	8 600	4 682	62.3%	8 598	100.6%	16 282	242.0%	17 740	221.9%	4 682	62.3%	(4 428)	29.4%	(214.6%)
Cash/cash equivalents at the year end:	(147)	(147)	**8 666**	**(1 679.2%)**	**19 395**	**(3 599.8%)**	**17 740**	**(2 374.4%)**	**13 668**	**(1 749.3%)**	**13 668**	**(1 749.3%)**	**(10 039)**	**(63.4%)**	**(234.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 550	4.2%	1 131	3.8%	1 682	3.8%	27 643	66.7%	31 482	72.1%
Bulk Water	47	2.6%	22	1.2%	62	3.4%	1 682	92.8%	1 814	4.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	105	62.2%	16	4.9%	102	43.6%	-	-	240	0%
Auditor-General	108	2.0%	82	8%	84	8%	7 650	96.0%	7 970	18.2%
Other	116	3.4%	73	2.3%	641	24.6%	1 460	68.3%	2 190	5.0%
Total	**1 746**	**4.0%**	**1 285**	**2.9%**	**1 885**	**4.3%**	**38 812**	**88.8%**	**43 707**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager	Ms Berenice Muller	053 843 0041 x 203

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: THEMBELIHLE (NC076)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**56 636**	**62 184**	**20 266**	**35.8%**	**3 704**	**6.5%**	**18 004**	**30.5%**	**15 588**	**25.1%**	**58 594**	**94.2%**	**10 238**	**88.0%**	**52.2%**
Property rates	4 200	3 557	3 616	86.1%	(224)	(5.8%)	22	.6%	208	7.7%	3 644	108.0%	(101)	64.8%	(322.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 204	11 403	2 628	23.5%	2 670	23.8%	1 032	9.1%	3 668	32.9%	10 198	89.4%	2 214	97.2%	74.2%
Service charges - water revenue	5 381	5 380	968	18.0%	917	17.0%	459	7.5%	869	16.1%	3 164	58.8%	666	44.8%	30.4%
Service charges - sanitation revenue	2 618	2 672	619	23.6%	668	25.5%	204	7.9%	140	29.9%	2 232	86.9%	387	91.8%	31.4%
Service charges - refuse revenue	1 435	1 341	316	22.1%	350	24.4%	156	7.9%	384	29.9%	1 144	84.8%	286	82.7%	30.8%
Service charges - other	-	262	-	-	291	-	222	-	(77)	-	(13)	-	627	-	(233.8%)
Rental of facilities and equipment	545	800	170	31.2%	230	42.2%	74	9.2%	210	26.7%	684	86.2%	95	85.4%	121.1%
Interest earned - external investments	318	312	60	19.0%	96	30.1%	6	2.1%	33	7.9%	197	59.6%	173	109.4%	80.8%
Interest earned - outstanding debtors	1 365	549	92	6.8%	30	2.2%	12	2.2%	20	5.2%	153	29.6%	152	89.4%	81.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 782	4 641	17	.4%	21	.4%	12	.2%	16	.4%	68	1.4%	7	.4%	168.3%
Licences and permits	165	242	1	.5%	(1)	(.5%)	3	1.6%	20	12.3%	24	13.9%	3	13.7%	2 778.4%
Agency services	-	-	58	-	65	-	27	-	52	-	194	-	72	-	(28.2%)
Transfers recognised - operational	24 659	24 659	10 987	45.7%	(1 160)	(4.8%)	18 869	78.1%	8 922	36.2%	35 053	146.6%	4 666	103.8%	70.2%
Other own revenue	614	1 569	478	80.4%	(223)	(37.5%)	405	(2.1%)	1 366	70.7%	1 532	79.2%	485	468.5%	193.6%
Gains on disposal of PPE	-	3 000	3	-	-	-	-	-	-	-	3	.1%	-	-	-
Operating Expenditure	**64 360**	**79 407**	**23 995**	**37.3%**	**11 369**	**17.7%**	**11 122**	**14.2%**	**23 553**	**30.0%**	**70 039**	**89.2%**	**10 385**	**59.5%**	**126.8%**
Employee related costs	21 977	22 600	5 243	23.9%	6 558	27.6%	5 259	23.2%	8 940	37.7%	25 121	110.7%	5 187	106.8%	62.1%
Remuneration of councillors	2 808	2 808	600	21.4%	571	20.3%	691	24.6%	1 758	62.6%	3 620	128.9%	694	79.4%	153.4%
Debt impairment	2 469	17 120	15 474	646.8%	38	1.6%	490	2.9%	5 346	31.2%	21 352	124.7%	-	-	(100.0%)
Depreciation and asset impairment	9 096	9 177	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	665	710	361	52.7%	140	20.5%	390	54.9%	319	45.0%	1 211	170.6%	346	214.6%	(8.1%)
Bulk purchases	11 001	12 342	44	.4%	310	2.8%	528	4.3%	200	1.7%	1 081	8.8%	688	18.3%	(70.9%)
Other Materials	1 066	1 143	152	13.8%	255	23.2%	157	13.7%	460	40.4%	1 026	89.7%	588	164.4%	(22.9%)
Contracted services	171	297	233	136.1%	222	129.6%	180	60.7%	297	93.9%	932	313.6%	324	620.3%	(8.2%)
Transfers and grants	1 409	1 169	60	4.3%	1 147	81.5%	1 674	143.8%	2 163	191.8%	5 044	424.1%	637	164.4%	239.6%
Other expenditure	13 199	10 041	1 828	13.8%	2 628	19.9%	1 743	13.9%	4 487	41.5%	10 684	97.6%	1 021	68.8%	176.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(7 721)**	**(16 305)**	**(3 729)**		**(7 666)**		**7 833**		**(7 973)**		**(11 535)**		**(147)**		
Transfers recognised - capital	17 257	17 233	4 527	26.2%	5 123	29.7%	(2 146)	(12.4%)	(11 576)	(67.1%)	(4 068)	(23.6%)	2 194	49.3%	(627.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**9 535**	**953**	**798**		**(2 543)**		**5 688**		**(19 547)**		**(15 604)**		**2 047**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**9 535**	**953**	**798**		**(2 543)**		**5 688**		**(19 547)**		**(15 604)**		**2 047**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**9 535**	**953**	**798**		**(2 543)**		**5 688**		**(19 547)**		**(15 604)**		**2 047**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**9 535**	**953**	**798**		**(2 543)**		**5 688**		**(19 547)**		**(15 604)**		**2 047**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**17 257**	**17 257**	**2 998**	**17.4%**	**9 651**	**55.9%**	**4 140**	**24.0%**	**12 546**	**72.7%**	**29 335**	**170.0%**	**4 705**	**164.7%**	**166.7%**
National Government	17 257	17 257	2 935	17.0%	6 778	39.3%	4 140	24.0%	12 738	73.8%	26 593	154.1%	3 542	122.7%	259.6%
Provincial Government	-	-	62	-	(62)	-	-	-	-	-	(0)	-	1 163	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 257**	**17 257**	**2 998**	**17.4%**	**6 715**	**38.9%**	**4 140**	**24.0%**	**12 738**	**73.8%**	**26 592**	**154.1%**	**4 705**	**164.7%**	**170.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	2 935	-	-	-	(192)	-	2 743	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**17 257**	**17 257**	**2 998**	**17.4%**	**9 651**	**55.9%**	**4 140**	**24.0%**	**12 546**	**72.7%**	**29 335**	**170.0%**	**4 705**	**164.7%**	**166.7%**
Governance and Administration	16	16	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	16	16	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 825**	**8 823**	**2 935**	**33.3%**	**5 623**	**56.9%**	**1 307**	**14.8%**	**3 472**	**39.4%**	**12 736**	**144.3%**	**3 542**	**154.0%**	**(1.9%)**
Planning and Development	8 825	8 823	2 935	33.3%	5 623	56.9%	1 307	14.8%	3 472	39.4%	12 736	144.3%	3 542	154.0%	(1.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 362**	**8 362**	**62**	**.7%**	**4 628**	**55.3%**	**2 834**	**33.9%**	**9 073**	**108.5%**	**16 597**	**198.5%**	**1 163**	**181.1%**	**680.4%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	8 362	8 362	62	.7%	4 628	55.3%	2 834	33.9%	9 073	108.5%	16 597	198.5%	1 163	181.1%	680.4%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**66 672**	**69 744**	**22 144**	**33.2%**	**22 760**	**34.1%**	**25 267**	**36.2%**	**16 049**	**23.0%**	**86 220**	**123.6%**	**23 075**	**129.1%**	**(30.4%)**
Property rates, penalties and collection charges	4 008	3 293	609	15.2%	939	23.4%	503	15.3%	587	17.8%	2 638	80.2%	308	61.1%	90.5%
Service charges	14 702	14 398	3 314	22.5%	4 576	31.1%	4 658	34.3%	4 186	29.3%	16 733	97.4%	3 084	71.9%	35.8%
Other revenue	5 324	7 724	7 172	134.7%	9 272	174.1%	4 622	37.2%	622	7.9%	19 692	239.0%	2 124		80.9%
Government - operating	24 634	24 634	10 987	44.7%	1 158	4.7%	10 761	57.2%	8 644	37.7%	32 570	132.4%	7 344	119.3%	18.2%
Government - capital	16 000	17 000	62	0.4%	1 758	11.0%	2 527	14.6%	4 000	23.5%	16 347	96.2%	8 663	140.8%	53.8%
Interest	1 004	1 342			148	14.8%			10	0.7%	158	11.8%	74		
Dividends															
Payments	**(46 638)**	**(48 743)**	**(10 494)**	**40.0%**	**(14 691)**	**31.9%**	**(15 735)**	**32.3%**	**(16 017)**	**34.5%**	**(65 647)**	**134.7%**	**(14 015)**	**134.8%**	**20.0%**
Suppliers and employees	(44 098)	(36 218)	(10 121)	41.1%	(13 341)	30.2%	(13 649)	53.8%	(14 539)	56.9%	(60 330)	239.6%	(13 094)	132.8%	14.0%

Finance charges	(684)	(10 810)	(10)	26.7%	(224)	30.7%	(21)	2.0%	(178)	1.6%	(853)	7.6%	(224)	176.3%	(29.4%)
Transfers and grants	(1 267)	(11 712)	(10)	0.1%	(1 098)	69.1%	(1 624)	14.3%	(1 712)	14.6%	(4 933)	39.2%	(497)	166.2%	(45.4%)
Net Cash from/(used) Operating Activities	**20 644**	**21 693**	**3 740**	**16.1%**	**8 869**	**39.5%**	**9 532**	**43.4%**	**(709)**	**(3.7%)**	**20 372**	**98.8%**	**9 669**	**112.4%**	**(108.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**5 433**	**87**	**-**	**123**	**-**	**102**	**1.9%**	**92**	**1.7%**	**404**	**7.4%**	**75**	**-**	**22.6%**
Proceeds on disposal of PPE	-	5 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	19	87	-	83	-	102	131.0%	92	117.6%	383	468.2%	75	-	22.6%
Decrease in other non-current receivables	-	53	-	-	38	-	-	-	-	-	38	70.6%	-	-	-
Decrease/increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16 394)**	**(17 257)**	**(2 998)**	**18.3%**	**(6 629)**	**38.7%**	**(4 140)**	**24.8%**	**(4 859)**	**23.9%**	**(20 918)**	**120.6%**	**(4 793)**	**164.8%**	**(13.9%)**
Capital assets	(16 394)	(17 257)	(2 998)	18.3%	(6 629)	38.7%	(4 140)	24.8%	(4 859)	23.9%	(20 918)	120.6%	(4 793)	164.8%	(13.9%)
Net Cash from/(used) Investing Activities	**(16 394)**	**(11 824)**	**(2 911)**	**17.8%**	**(6 505)**	**56.8%**	**(4 038)**	**34.2%**	**(3 959)**	**33.5%**	**(20 514)**	**172.7%**	**(4 638)**	**162.8%**	**(14.5%)**
Cash Flow from Financing Activities															
Receipts	**-**	**67**	**34**	**-**	**18**	**-**	**43**	**63.7%**	**33**	**49.0%**	**126**	**189.2%**	**41**	**-**	**(19.3%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	67	34	-	18	-	43	63.7%	33	49.0%	126	189.2%	41	-	(19.3%)
Payments	**(748)**	**(748)**	**(179)**	**24.0%**	**(149)**	**19.9%**	**(179)**	**24.0%**	**(149)**	**19.9%**	**(809)**	**97.3%**	**(190)**	**27.4%**	**154.9%**
Repayment of borrowing	(748)	(748)	(179)	24.0%	(149)	19.9%	(179)	24.0%	(149)	19.9%	(809)	97.3%	(190)	27.4%	154.9%
Net Cash from/(used) Financing Activities	**(748)**	**(682)**	**(145)**	**20.4%**	**(131)**	**18.5%**	**(136)**	**21.1%**	**(116)**	**18.0%**	**(683)**	**82.8%**	**(149)**	**(1.4%)**	**(1 158.2%)**
Net Increase/(Decrease) in cash held	**3 548**	**9 034**	**684**	**19.3%**	**(1 767)**	**(44.3%)**	**5 358**	**62.8%**	**(4 843)**	**(56.8%)**	**(826)**	**(4.3%)**	**4 442**	**(151.2%)**	**(209.9%)**
Cash/cash equivalents at the year begin:	10 402	702	556	5.3%	1 239	11.9%	3336	66.4%	5 031	668.2%	552	78.6%	(3 889)	42.3%	(239.6%)
Cash/cash equivalents at the year end:	**13 949**	**9 736**	**1 239**	**8.9%**	**(528)**	**(3.8%)**	**8 693**	**54.2%**	**187**	**2.6%**	**(187**	**2.6%**	**553**	**5.3%**	**(66.2%)**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	205	2.0%	205	2.0%	230	2.4%	8 704	93.5%	9 344	39.4%	-	-	-	-
Trade and Other Receivables from Exchange Transac	1 288	24.6%	197	3.8%	108	2.1%	3 651	69.8%	5 245	19.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	223	5.1%	110	2.6%	96	2.2%	3 958	90.1%	4 372	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	665	2.3%	119	1.0%	104	1.0%	7 391	94.9%	7 780	23.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	68	2.0%	91	1.2%	57	1.2%	4 222	95.5%	4 438	13.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	66	9.2%	63	8.9%	54	7.7%	520	74.1%	702	2.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	21	4.2%	45	9.1%	41	8.8%	1 206	89.9%	1 448	4.3%	-	-	-	-
Total By Income Source	**2 240**	**6.7%**	**785**	**2.3%**	**693**	**2.0%**	**29 778**	**88.9%**	**33 487**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	531	30.6%	22	0.8%	15	0.8%	242	63.2%	401	1.2%	-	-	-	-
Commercial	677	30.4%	109	5.4%	109	4.8%	1 336	59.4%	2 234	6.7%	-	-	-	-
Households	1 031	4.1%	538	2.1%	458	1.8%	27 100	92.0%	29 427	87.9%	-	-	-	-
Other	201	16.3%	115	9.4%	109	7.1%	1 099	68.2%	1 485	4.4%	-	-	-	-
Total By Customer Group	**2 240**	**6.7%**	**785**	**2.3%**	**693**	**2.0%**	**29 778**	**88.9%**	**33 487**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 564	5.2%	1 256	4.2%	1 239	4.1%	26 068	86.6%	30 127	70.0%
Bulk Water	34	87.1%	0	0	0	4%	0	11.0%	41	0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	677	30.7%	629	21.1%	39	1.3%	1 662	54.8%	2 976	6.9%
Auditor-General	73	7%	75	8%	71	7%	9 682	97.8%	9 901	23.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 298**	**5.3%**	**1 959**	**4.5%**	**1 348**	**3.1%**	**37 467**	**87.0%**	**43 035**	**100.0%**

Contact Details

Municipal Manager	Mr M Mogale	053 203 0008 / 5
Financial Manager	Mr BB Difeto	053 203 0008 / 5

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYATHEMBA (NC077)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**89 382**	**85 654**	**33 470**	**37.5%**	**11 568**	**13.0%**	**13 748**	**16.1%**	**3 768**	**4.4%**	**62 546**	**73.0%**	**15 768**	**103.2%**	**(76.1%)**
Property rates	13 000	12 978	20 460	157.4%	264	2.0%	69	0.5%	0	0.0%	20 797	160.2%	133	99.8%	(100.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	24 660	14 258	3 835	15.6%	3 979	16.2%	2 812	19.7%	1 522	10.5%	12 148	84.8%	3 514	58.1%	67.2%
Service charges - water revenue	7 398	6 581	2 616	35.3%	2 402	46.0%	2 287	23.9%	870	9.1%	8 174	85.8%	2 470	141.3%	64.8%
Service charges - sanitation revenue	4 484	3 230	1 936	43.2%	1 910	43.6%	1 279	39.3%	700	21.6%	5 827	179.0%	1 743	151.7%	59.7%
Service charges - refuse revenue	805	1 268	776	96.4%	777	91.1%	529	41.1%	261	20.7%	2 344	185.0%	696	352.7%	62.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	913	-	152	16.7%	223	39.6%	86	-	66	-	441	-	216	83.2%	69.2%
Interest earned - external investments	424	104	27	6.3%	31	7.4%	14	13.9%	9	8.3%	81	78.2%	22	16.2%	60.4%
Interest earned - outstanding debtors	1 485	1 624	256	16.9%	252	17.1%	199	13.4%	151	9.3%	858	52.1%	226	333.4%	66.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	424	-	31	7.1%	19	4.5%	9	-	2	-	62	-	8	9.8%	63.7%
Licences and permits	6	-	1	88.8%	12	1 881.0%	7	-	7	-	21	-	1	5.0%	-
Agency services	1 164	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 266	38 618	2 915	9.9%	-	-	6 078	15.8%	-	-	8 994	23.1%	6 682	139.8%	(100.0%)
Other own revenue	5 356	4 049	382	10.9%	698	11.2%	440	11.0%	217	5.4%	1 941	45.0%	914	47.9%	(73.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**94 036**	**83 363**	**20 903**	**22.2%**	**23 805**	**25.3%**	**21 272**	**25.5%**	**6 844**	**8.2%**	**72 825**	**87.4%**	**16 867**	**74.3%**	**(59.4%)**
Employee related costs	41 784	28 271	7 803	18.7%	7 996	19.1%	5 380	19.1%	2 797	9.9%	23 986	84.9%	7 314	79.7%	61.2%
Remuneration of councillors	2 744	2 283	806	29.4%	756	27.6%	449	20.0%	233	10.7%	2 237	101.0%	911	87.3%	(74.2%)
Debt impairment	3 543	3 543	-	-	-	-	-	-	-	-	-	-	733	12.3%	(100.0%)
Depreciation and asset impairment	11 047	11 047	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	702	747	30	4.3%	92	11.7%	462	62.4%	109	14.6%	703	94.1%	37	10.8%	90.7%
Bulk purchases	15 300	17 241	6 800	45.1%	6 872	45.2%	16 721	61.9%	1 387	8.1%	25 842	149.2%	3 333	95.2%	(58.8%)
Other Materials	-	-	486	-	685	-	389	-	177	-	1 737	-	416	-	57.3%
Contracted services	2 161	4 641	655	28.2%	950	44.6%	531	10.8%	283	7.2%	2 362	51.6%	595	127.1%	61.5%
Transfers and grants	49	72	2 632	5 736.8%	3 473	7 099.8%	2 477	3 377.5%	1 331	1 814.8%	10 914	13 775.2%	2 738	-	63.8%
Other expenditure	16 222	15 539	1 497	9.2%	2 976	18.3%	884	5.8%	485	3.1%	5 822	39.7%	1 626	47.2%	(74.8%)
Loss on disposal of PPE	19	-	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Surplus/(Deficit)	**(4 754)**	**2 292**	**12 567**		**(12 237)**		**(7 524)**		**(3 085)**		**(10 279)**		**(1 107)**		
Transfers recognised - capital	9 654	9 654	10 082	104.5%	8 949	83.4%	-	-	-	-	19 031	197.9%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 900**	**11 946**	**22 650**		**(4 188)**		**(7 524)**		**(3 085)**		**7 852**		**(1 107)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**4 900**	**11 946**	**22 650**		**(4 188)**		**(7 524)**		**(3 085)**		**7 852**		**(1 107)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 900**	**11 946**	**22 650**		**(4 188)**		**(7 524)**		**(3 085)**		**7 852**		**(1 107)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 900**	**11 946**	**22 650**		**(4 188)**		**(7 524)**		**(3 085)**		**7 852**		**(1 107)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**9 653**	**9 654**	**3 355**	**34.8%**	**3 847**	**39.9%**	**-**	**-**	**-**	**-**	**7 203**	**74.6%**	**-**	**-**	**-**
National Government	9 653	9 654	3 355	34.8%	3 847	39.9%	-	-	-	-	7 203	74.6%	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**9 653**	**9 654**	**3 355**	**34.8%**	**3 847**	**39.9%**	**-**	**-**	**-**	**-**	**7 203**	**74.6%**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**9 653**	**9 654**	**3 355**	**34.8%**	**3 847**	**39.9%**	**-**	**-**	**-**	**-**	**7 203**	**74.6%**	**-**	**-**	**-**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget& Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**941**	**941**	**-**	**-**	**1 941**	**206.1%**	**-**	**-**	**-**	**-**	**1 941**	**206.1%**	**-**	**-**	**-**
Community& Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	865	960	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	1 943	-	-	-	-	-	1 943	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 782**	**5 752**	**2 280**	**39.5%**	**943**	**16.3%**	**-**	**-**	**-**	**-**	**3 233**	**55.8%**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 782	5 752	2 280	39.5%	943	16.3%	-	-	-	-	3 233	56.8%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 886**	**2 959**	**1 066**	**36.9%**	**961**	**33.2%**	**-**	**-**	**-**	**-**	**2 027**	**70.0%**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	2 886	2 959	1 066	36.9%	961	33.2%	-	-	-	-	2 027	70.0%	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**84 985**	**82 866**	**32 652**	**38.4%**	**19 010**	**22.4%**	**11 888**	**14.3%**	**12 491**	**15.1%**	**76 041**	**91.8%**	**15 759**	**75.8%**	**(20.7%)**
Property rates, penalties and collection charges	9 100	12 978	9 550	104.9%	(344)	(3.8%)	(11)	(.1%)	25	2%	9 220	71.0%	(33)	98.7%	(174.7%)
Service charges	27 033	39 491	9 138	33.8%	10 668	39.5%	10 793	38.0%	9 848	34.7%	39 659	140.2%	8 401	83.2%	16.8%
Other revenue	2 167	4 648	788	15.8%	662	13.4%	782	19.2%	1 338	39.9%	3 340	92.1%	1 048	42.4%	(27.7%
Government - operating	28 884	39 013	2 916	9.6%			(3)		1 128	4.2%	4 041	15.1%		0.2%	28 136.8%
Government - capital	16 800	16 800	10 000	104.8%	8 648	83.6%					18 648	111.0%	6 078	71.2%	100.0%
Interest	1 664	1 707	237	14.3%	294	14.6%	322	18.9%	226	14.5%	1 132	63.8%	231	100.8%	(2.0%)
Dividends															
Payments	**(76 894)**	**(69 273)**	**(21 356)**	**27.1%**	**(23 641)**	**30.2%**	**(26 323)**	**38.6%**	**(17 758)**	**26.0%**	**(89 279)**	**130.8%**	**(15 234)**	**96.8%**	**16.6%**
Suppliers and employees	(76 894)	(37 342)	(18 580)	23.7%	(20 270)	26.0%	(22 461)	60.1%	(14 343)	38.4%	(75 578)	202.3%	(12 418)	81.5%	15.6%

Finance charges	(760)	(10 811)	(50)	6.4%	(60)	11.6%	(468)	3.0%	(198)	1.2%	(760)	0.0%	(47)	10.4%	246.1%
Transfers and grants	486	(10 108)	(3 622)	2 736.3%	(3 472)	7 966.0%	(3 384)	22.5%	(3 217)	21.3%	(12 607)	83.0%	(2 787)	-	19.2%
Net Cash from/(used) Operating Activities	**6 691**	**14 553**	**11 295**	**165.7%**	**(4 631)**	**(754.8%)**	**(14 433)**	**(68.9%)**	**(3 267)**	**(36.1%)**	**(13 233)**	**(90.7%)**	**523**	**17.8%**	**(1 183.4%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(9 634)**	**(9 634)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(9 634)	(9 634)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(9 634)**	**(9 634)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(169)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(169)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(169)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(3 872)**	**4 919**	**11 295**	**(291.7%)**	**(4 631)**	**124.7%**	**(14 433)**	**(282.3%)**	**(5 267)**	**(106.6%)**	**(13 233)**	**(269.0%)**	**523**	**741.8%**	**(1 183.4%)**
Cash/cash equivalents at the year begin:	4820	(1 588)	(1 588)	390.0%	9 716	(1 429.6%)	4 984	(599.1%)	(9 541)	604.6%	(1 588)	100.0%	2 266	(16.8%)	(381.2%)
Cash/cash equivalents at the year end:	(4 872)	3 330	9 710	(227.4%)	4 984	(114.3%)	(9 555)	(264.2%)	(14 818)	(461.1%)	(14 818)	(461.1%)	3 021	253.1%	(673.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	917	2.9%	682	2.4%	26 378	94.7%	27 957	44.6%	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	1 260	26.2%	317	7.1%	2 972	66.6%	4 551	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	231	1.3%	208	2.2%	14 134	96.3%	14 682	23.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	216	2.2%	192	2.0%	9 232	94.8%	9 739	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	137	4.0%	89	2.7%	3 062	93.3%	3 284	5.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	7	11.9%	1	1.6%	52	86.2%	60	0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	78	3.5%	74	4.1%	2 221	93.6%	2 373	3.8%	-	-	-	-
Total By Income Source	**-**	**-**	**2 829**	**4.5%**	**1 664**	**2.7%**	**57 952**	**92.8%**	**62 646**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	137	13.1%	76	7.3%	830	79.6%	1 043	1.7%	-	-	-	-
Commercial	-	-	904	37.2%	152	6.2%	1 363	56.1%	2 429	3.9%	-	-	-	-
Households	-	-	1 788	3.0%	1 436	2.4%	55 759	94.5%	58 983	94.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**2 829**	**4.5%**	**1 664**	**2.7%**	**57 952**	**92.8%**	**62 446**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Dass		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 603	12.8%	1 139	9.3%	-	-	11 296	78.1%	14 457	58.4%
Bulk Water	422	12.4%	47	1.4%	58	1.7%	2 889	84.6%	3 417	13.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	36	7%	-	-	11	2%	4 697	99.2%	4 933	19.9%
Other	155	8.9%	546	26.2%	53	2.6%	1 179	61.9%	1 934	7.8%
Total	**2 437**	**9.9%**	**1 931**	**7.8%**	**112**	**.3%**	**20 261**	**81.9%**	**24 741**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager	Isaac Stadhouer (Acting)	053 353 5300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SIYANCUMA (NC078)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**135 233**	**116 257**	**39 596**	**29.3%**	**23 721**	**17.5%**	**23 569**	**20.2%**	**10 312**	**8.9%**	**96 138**	**82.7%**	**26 270**	**76.8%**	**(60.8%)**
Property rates	10 494	10 438	9 998	95.3%	540	5.1%	68	(.1%)	(114)	(1%)	10 492	99.8%	0	86.2%	(7 871.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	42 066	34 810	7 034	16.7%	6 219	14.8%	7 380	21.2%	6 603	19.0%	27 241	78.2%	6 670	74.2%	(1.0%)
Service charges - water revenue	16 108	8 002	1 438	8.9%	1 394	8.6%	1 289	16.1%	(461)	(5.7%)	3 660	39.0%	1 717	68.6%	(126.8%)
Service charges - sanitation revenue	6 284	6 284	1 682	26.8%	1 590	25.3%	1 803	28.7%	1 916	28.9%	6 991	109.7%	1 675	101.3%	8.4%
Service charges - refuse revenue	6 172	3 312	1 319	21.4%	1 342	21.8%	1 646	49.7%	1 502	48.8%	5 810	173.9%	1 434	99.3%	8.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	(9)	-	(100.0%)
Rental of facilities and equipment	401	347	60	15.1%	104	22.6%	80	24.5%	48	13.9%	297	85.8%	37	92.5%	31.3%
Interest earned - external investments	609	39	26	4.2%	59	9.6%	9	9.5%	0	10.3%	103	114.2%	1	-	899.9%
Interest earned - outstanding debtors	629	629	141	22.4%	240	38.1%	227	39.6%	212	33.8%	820	130.3%	175	54.2%	21.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 800	6 800	94	1.4%	43	.6%	52	.8%	103	1.5%	292	5.1%	136	46.3%	(24.1%)
Licences and permits	455	455	247	54.3%	68	15.0%	266	58.2%	292	64.2%	893	196.5%	13	70.4%	2 184.6%
Agency services	708	714	-	-	-	-	-	-	-	-	-	-	245	97.9%	(100.0%)
Transfers recognised - operational	43 928	43 778	16 452	37.5%	12 119	27.6%	10 727	24.5%	-	-	39 298	89.8%	13 813	72.8%	(100.0%)
Other own revenue	428	897	196	46.0%	103	23.9%	126	29.1%	151	29.2%	576	64.1%	244	92.9%	(38.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	50	-	(100.0%)
Operating Expenditure	**186 035**	**148 652**	**23 219**	**14.0%**	**33 650**	**28.3%**	**50 099**	**33.7%**	**40 293**	**27.1%**	**147 259**	**99.1%**	**28 169**	**79.4%**	**43.0%**
Employee related costs	54 043	44 420	11 228	20.8%	16 960	31.2%	4 307	9.7%	18 245	41.1%	50 735	114.2%	13 568	98.4%	34.5%
Remuneration of councillors	3 161	3 466	797	25.2%	1 662	52.6%	339	10.3%	1 321	38.1%	3 440	101.7%	1 045	91.9%	26.4%
Debt impairment	11 109	11 109	-	-	-	-	25 421	227.8%	0	-	25 421	227.8%	-	44.7%	(100.0%)
Depreciation and asset impairment	14 307	14 307	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	467	291	100	21.4%	1 386	296.0%	2 470	845.2%	1 678	718.7%	5 633	2 232.0%	3 666	-	(52.9%)
Bulk purchases	20 995	20 995	4 111	12.1%	6 814	20.0%	10 627	32.2%	12 368	58.4%	34 259	163.7%	3 596	117.4%	274.9%
Other Materials	-	-	516	-	788	-	478	-	778	-	2 560	-	624	60.6%	(16.7%)
Contracted services	1 800	2 500	1 287	71.5%	1 920	106.7%	418	16.7%	816	32.7%	4 441	177.7%	691	260.7%	18.2%
Transfers and grants	12 942	-	-	-	-	-	-	-	-	-	-	-	123	62.6%	(100.0%)
Other expenditure	31 691	38 021	5 175	16.4%	4 694	13.9%	6 708	14.8%	4 886	12.7%	20 452	53.1%	4 124	67.3%	3.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(50 802)**	**(32 395)**	**16 377**		**(9 929)**		**(26 531)**		**(29 980)**		**(51 120)**		**(1 899)**		
Transfers recognised - capital	32 995	24 150	3 216	9.8%	-	-	-	-	-	-	3 216	13.3%	-	38.7%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 093**	**(8 196)**	**19 592**		**(9 929)**		**(26 531)**		**(29 980)**		**(47 914)**		**(1 899)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 093**	**(8 196)**	**19 592**		**(9 929)**		**(26 531)**		**(29 980)**		**(47 914)**		**(1 899)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 093**	**(8 196)**	**19 592**		**(9 929)**		**(26 531)**		**(29 980)**		**(47 914)**		**(1 899)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 093**	**(8 196)**	**19 592**		**(9 929)**		**(26 531)**		**(29 980)**		**(47 914)**		**(1 899)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**27 621**	**25 821**	**4 529**	**16.4%**	**15 957**	**58.4%**	**7 469**	**29.0%**	**8 141**	**31.5%**	**35 726**	**138.4%**	**6 387**	**105.9%**	**27.5%**
National Government	23 587	23 587	2 710	11.5%	12 898	58.9%	5 969	25.3%	6 525	27.7%	29 100	123.4%	5 358	108.4%	21.8%
Provincial Government	4 034	2 234	817	133.9%	1 457	238.8%	497	81.5%	1 592	254.9%	4 362	709.7%	1 028	105.4%	51.2%
District Municipality	-	-	-	-	-	-	1 003	-	-	-	1 003	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 197**	**24 197**	**3 526**	**14.6%**	**13 353**	**63.4%**	**7 466**	**30.9%**	**9 068**	**33.4%**	**34 425**	**142.3%**	**6 387**	**105.9%**	**26.5%**
Borrowing	1 890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 534	1 624	1 002	61.7%	214	13.2%	24	1.4%	61	3.8%	1 301	80.1%	-	37.6%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**27 621**	**25 821**	**4 529**	**16.4%**	**15 957**	**56.4%**	**7 469**	**29.0%**	**8 141**	**31.5%**	**35 726**	**138.4%**	**6 387**	**105.9%**	**27.5%**
Governance and Administration	**4 526**	**596**	**89**	**1.9%**	**314**	**6.9%**	**54**	**7.1%**	**81**	**10.9%**	**576**	**110.8%**	**-**	**98.4%**	**(100.0%)**
Executive & Council	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	165	165	81	92.8%	214	133.6%	24	14.7%	61	38.1%	379	227.2%	-	205.2%	(100.0%)
Corporate Services	163	163	-	-	-	-	-	-	-	-	-	-	-	9.8%	-
Community and Public Safety	**648**	**648**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**9.4%**	**-**
Community & Social Services	-	610	-	-	-	-	-	-	-	-	-	-	-	4%	-
Sport And Recreation	648	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	350	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 687**	**9 687**	**921**	**9.5%**	**8 143**	**84.1%**	**-**	**-**	**-**	**-**	**9 064**	**93.6%**	**6 886**	**183.2%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	9 687	9 687	921	9.5%	8 143	84.1%	-	-	-	-	9 064	93.6%	6 886	183.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**15 594**	**15 264**	**3 526**	**22.7%**	**7 210**	**46.2%**	**7 469**	**49.1%**	**8 060**	**53.1%**	**26 262**	**172.9%**	**1 387**	**79.7%**	**459.1%**
Electricity	2 774	2 774	1 338	36.1%	566	20.4%	1 024	36.4%	1 452	37.9%	4 848	133.7%	143	399.2%	901.2%
Water	7 200	7 200	2 201	30.6%	4 798	66.6%	5 424	78.3%	5 060	70.7%	17 724	246.2%	416	46.4%	1 125.3%
Waste Water Management	4 320	4 320	-	-	1 457	33.7%	497	11.8%	1 550	35.8%	3 504	82.6%	1 028	82.8%	51.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**154 999**	**138 496**	**34 655**	**22.4%**	**37 564**	**24.2%**	**42 249**	**30.5%**	**16 694**	**12.1%**	**131 153**	**94.7%**	**44 543**	**88.9%**	**(62.5%)**
Property rates, penalties and collection charges	9 781	10 420	2 089	21.4%	2 814	28.8%	1 301	12.5%	1 747	16.8%	7 952	76.3%	3 673	116.4%	(52.4%)
Service charges	59 467	60 548	9 502	15.8%	9 977	16.8%	11 561	19.1%	10 202	16.8%	37 242	61.5%	14 179	67.1%	(27.7%)
Other revenue	4 561	7 822	916	8.3%	316	2.9%	524	6.7%	587	7.5%	2 342	29.9%	1 321	63.5%	(54.6%)
Government - operating	42 260	39 401	20 138	46.8%	13 612	32.1%	11 023	33.9%	(607)	(1.5%)	43 664	134.2%	20 023	320.8%	(103.9%)
Government - capital	34 830	23 305	1 990	5.7%	10 846	31.1%	16 839	72.3%	4 000	18.9%	33 674	144.5%	3 000	48.1%	(6.4%)
Interest	7 249	718	102	13.4%	249	23.6%	233	32.7%	222	30.8%	805	108.5%	348	61.3%	(16.2%)
Dividends															
Payments	**(189 035)**	**(136 458**	**(30 618)**	**17.0%**	**(24 980)**	**13.8%**	**(16 710)**	**12.2%**	**(22 108)**	**16.2%**	**(94 417)**	**69.2%**	**(32 523)**	**99.4%**	**(32.0%)**
Suppliers and employees	(154 194)	(99 633)	(20 918)	13.6%	(20 587)	13.3%	(16 249)	20.4%	(23 239)	29.0%	(80 994)	126.9%	(27 688)	103.4%	(39.4%)

Finance charges	(11 106)	(33 000)	(160)	0%	(1 386)	12.6%	(2 475)	7.4%	(1 676)	5.8%	(5 833)	17.4%	(1 026)	23.8%	(4 807)
Transfers and grants	(14 742)	(33 118)	-	-	-	-	-	-	-	-	-	-	(1 026)	43.2%	(1 026)
Net Cash from/(used) Operating Activities	**(25 695)**	**2 047**	**4 037**	**(16.1%)**	**12 581**	**(50.2%)**	**23 535**	**1 247.4%**	**(3 413)**	**(264.5%)**	**36 736**	**1 794.8%**	**12 033**	**99.3%**	**(145.8%)**
Cash Flow from Investing Activities															
Receipts	**22 000**	**22 000**	**3 037**	**13.8%**	**(549)**	**(2.5%)**	**(2 073)**	**(12.1%)**	**(3 669)**	**(16.7%)**	**(4 054)**	**(18.4%)**	**58**	**.2%**	**(7 439.8%)**
Proceeds on disposal of PPE	-	55	-	-	-	-	-	-	-	-	-	-	58	-	(100.0%)
Decrease in non-current debtors	22 000	22 000	3 037	13.8%	(549)	(2.5%)	(2 073)	(12.1%)	(3 669)	(16.7%)	(4 054)	(18.4%)	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(22 719)**	**(23 521)**	**(4 447)**	**12.5%**	**(14 158)**	**39.7%**	**(7 468)**	**20.9%**	**(8 542)**	**23.1%**	**(34 654)**	**134.2%**	**(3 547)**	**-**	**148.8%**
Capital assets	(22 719)	(23 521)	(4 447)	12.5%	(14 158)	39.7%	(7 468)	20.9%	(8 542)	23.1%	(34 654)	134.2%	(3 547)	-	148.8%
Net Cash from/(used) Investing Activities	**(13 719)**	**(3 521)**	**(1 410)**	**10.3%**	**(14 707)**	**107.3%**	**(10 336)**	**210.6%**	**(12 212)**	**310.6%**	**(38 707)**	**1 913.2%**	**(3 487)**	**(91.3%)**	**249.2%**
Cash Flow from Financing Activities															
Receipts	**4 518**	**2 719**	**12**	**.3%**	**4**	**.1%**	**(4)**	**(.2%)**	**6**	**.1%**	**16**	**.0%**	**-**	**-**	**(100.0%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 500	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase /decrease) in consumer deposits	18	18	12	60.8%	4	22.2%	(4)	(22.1%)	6	20.9%	16	81.8%	-	-	(100.0%)
Payments	**(689)**	**(689)**	**(160)**	**11.4%**	**(1501)**	**11.9%**	**(211)**	**11.4%**	**(211)**	**14.1%**	**(638)**	**61.3%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(689)	(689)	(160)	23.4%	(1501)	23.6%	(211)	23.6%	(211)	34.1%	(638)	91.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**2 819**	**1 819**	**(160)**	**(5.3%)**	**(202)**	**(3.6%)**	**(217)**	**(11.9%)**	**(213)**	**(11.7%)**	**(622)**	**(45.3%)**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(36 135)**	**45**	**2 427**	**(6.9%)**	**(2 360)**	**6.7%**	**14 975**	**33 310.4%**	**(17 838)**	**(39 678.8%)**	**(2 795)**	**(6 217.3%)**	**8 524**	**(515.8%)**	**(369.3%)**
Cash/cash equivalents at the year begin:	9 863	9 864	2 188	22.8%	4 655	46.7%	2 036	22.7%	17 011	174.4%	2 164	23.0%	(354 618)	-	(5 529.5%)
Cash/cash equivalents at the year end:	(26 269)	9 911	4 615	(16.2%)	2 296	8.8%	17 011	173.4%	(827)	(8.3%)	(637)	(6.3%)	(59 660)	(515.8%)	(662.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	402	1.1%	417	1.1%	403	1.2%	37 984	99.6%	39 006	46.4%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	152	3.0%	70	1.7%	59	1.4%	4 682	93.8%	4 989	5.2%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	8	1%	48	6%	46	1%	6 211	98.4%	6 312	7.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	211	1.3%	206	1.3%	198	1.2%	16 110	96.3%	16 725	19.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	203	1.6%	191	1.5%	186	1.4%	12 339	95.5%	12 918	15.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	166	6.6%	200	8.0%	202	8.1%	1 716	74.1%	2 317	2.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	75	2%	18	2%	13	4%	2 256	88.0%	2 462	2.9%	-	-	-	-
Total By Income Source	**1 217**	**1.4%**	**1 154**	**1.4%**	**1 108**	**1.4%**	**80 495**	**95.8%**	**84 035**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	24	1.7%	32	2.8%	32	2.8%	1 172	93.1%	1 260	1.5%	-	-	-	-
Commercial	277	5.3%	203	3.8%	167	3.1%	4 735	88.0%	5 382	6.4%	-	-	-	-
Households	916	1.0%	919	1.2%	909	1.2%	74 588	96.4%	77 332	92.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**1 217**	**1.4%**	**1 154**	**1.4%**	**1 108**	**1.4%**	**80 495**	**95.8%**	**84 035**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	14 704	34.8%	631	1.1%	692	1.1%	43 016	72.9%	59 993	43.1%
Bulk Water	37	35.2%	56	35.8%	83	20.6%	69	23.4%	317	2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 747	27.2%	2 327	3.3%	1 342	1.9%	49 626	67.6%	73 472	53.9%
Auditor-General	(683)	(9.4%)	39	.6%	37	.7%	5 022	107.9%	5 146	3.8%
Other	-	-	-	-	-	-	-	-	-	-
Total	**34 036**	**24.9%**	**3 073**	**2.2%**	**2 894**	**1.3%**	**97 646**	**71.4%**	**136 928**	**100.0%**

Contact Details

Municipal Manager	Mr H F Nel	053 256 1610
Financial Manager	Mr Cecrie Muller	053 256 1610

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE- PIXLEY KA SEME (NC) (DC7)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**46 735**	**29 423**	**12 874**	**27.5%**	**16 228**	**34.7%**	**12 053**	**41.0%**	**11 413**	**38.8%**	**52 570**	**178.7%**	**9 383**	**108.8%**	**22.7%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	40	26	-	38	-	32	43.2%	23	29.1%	138	159.6%	(3)	136.2%	(764.8%)
Interest earned - external investments	205	450	158	77.3%	124	60.5%	93	22.9%	127	33.8%	512	124.4%	79	166.3%	73.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	58	332	28	48.9%	-	-	160	54.2%	133	40.0%	332	100.0%	-	-	(100.0%)
Transfers recognised - operational	41 807	27 636	12 372	29.6%	13 896	33.2%	10 587	38.3%	10 230	37.0%	47 087	170.4%	8 678	106.7%	14.0%
Other own revenue	4 675	965	286	6.1%	2 169	46.4%	1 182	119.8%	890	91.8%	4 510	467.4%	627	122.5%	246.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**50 073**	**53 666**	**10 968**	**21.9%**	**11 726**	**23.4%**	**12 743**	**23.7%**	**11 449**	**21.3%**	**46 886**	**87.4%**	**10 497**	**97.0%**	**9.1%**
Employee related costs	28 138	26 638	7 054	25.1%	6 367	22.6%	6 706	25.2%	6 433	24.1%	26 560	99.7%	6 017	107.1%	10.1%
Remuneration of councillors	3 916	3 726	883	22.5%	883	22.5%	1 029	27.6%	901	24.2%	3 727	100.0%	1 041	100.9%	(13.5%)
Debt impairment	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 000	2 249	-	-	-	-	-	-	-	-	-	-	1 774	83.7%	(100.0%)
Finance charges	1 460	-	47	3.2%	42	2.9%	39	-	23	-	148	-	49	14.4%	(52.8%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	289	203	42	15.1%	70	24.0%	12	6.4%	43	21.4%	166	83.6%	33	64.1%	32.4%
Contracted services	625	1 230	585	93.5%	477	76.3%	278	22.2%	320	26.0%	1 649	121.6%	328	118.3%	(8.3%)
Transfers and grants	2 627	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	10 077	17 102	2 377	23.6%	3 887	38.6%	4 680	27.4%	3 930	23.0%	14 444	84.5%	1 228	97.7%	184.9%
Loss on disposal of PPE	13	2 320	-	-	-	-	-	-	-	-	-	-	28	-	(100.0%)
Surplus/(Deficit)	**(3 338)**	**(24 243)**	**1 906**		**4 503**		**(690)**		**(36)**		**5 684**		**(1 114)**		
Transfers recognised - capital	-	23 406	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(3 338)**	**(836)**	**1 906**		**4 503**		**(690)**		**(36)**		**5 684**		**(1 114)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(3 338)**	**(836)**	**1 906**		**4 503**		**(690)**		**(36)**		**5 684**		**(1 114)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(3 338)**	**(836)**	**1 906**		**4 503**		**(690)**		**(36)**		**5 684**		**(1 114)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(3 338)**	**(836)**	**1 906**		**4 503**		**(690)**		**(36)**		**5 684**		**(1 114)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	-	-	13	-	-	-	327	-	654	-	995	-	33	41.0%	1 858.1%
National Government	-	-	-	-	-	-	-	-	-	-	-	-	28	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	13	-	-	-	327	-	654	-	995	-	28	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	13	-	-	-	327	-	654	-	995	-	8	30.3%	8 185.5%
Capital Expenditure Standard Classification	-	-	13	-	-	-	327	-	654	-	995	-	33	41.0%	1 858.1%
Governance and Administration	-	-	13	-	-	-	327	-	654	-	995	-	33	41.0%	1 858.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	15	41.0%	1 858.1%
Budget & Treasury Office	-	-	13	-	-	-	327	-	654	-	995	-	18	41.0%	1 858.1%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**44 535**	**52 422**	**12 775**	**28.7%**	**16 230**	**36.4%**	**12 653**	**23.8%**	**11 263**	**21.5%**	**52 321**	**99.8%**	**9 383**	**100.0%**	**21.1%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 023	6 092	240	9.7%	2 206	818%	1 374	223%	897	14.7%	4 722	77.5%	254	36.8%	253.6%
Government - operating	41 607	46 227	12 372	29.8%	13 898	33.2%	10 987	23.9%	10 230	22.1%	47 987	101.6%	8 970	105.3%	14.0%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	905	-	158	17.3%	126	69.6%	92	-	137	-	512	-	79	166.7%	73.4%
Dividends															
Payments	**(46 594)**	**(60 369)**	**(34 084)**	**73.9%**	**(28 358)**	**63.7%**	**(24 763)**	**39.8%**	**(4 478)**	**5.6%**	**(92 683)**	**115.3%**	**(9 875)**	**254.3%**	**(54.7%)**
Suppliers and employees	(43 277)	(60 249)	(34 037)	78.7%	(28 316)	67.7%	(24 729)	39.8%	(4 458)	5.6%	(92 539)	115.2%	(9 828)	260.8%	(54.7%)

Finance charges	(564)	(133)	(47)	29.3%	(42)	28.0%	(36)	27.4%	(33)	17.4%	(148)	111.4%	(66)	47.89	(528)%
Transfers and grants	(2 621)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**(1 559)**	**(27 959)**	**(21 399)**	**1 367.2%**	**(12 126)**	**842.2%**	**(12 710)**	**45.5%**	**4 764**	**(24.3%)**	**(40 352)**	**164.4%**	**(573)**	**113 783.6%**	**(1 285.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**61 317**	**21 287**	**-**	**13 359**	**-**	**13 020**	**21.2%**	**(6 918)**	**(11.3%)**	**40 748**	**66.5%**	**3 354**	**8 266.6%**	**(306.3%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	6 400	2 810	-	243	-	(227)	(3.0%)	377	5.9%	3 223	50.3%	7 356	-	(64.9%)
Decrease in other non-current receivables	-	43 414	8 154	-	8 972	-	16 926	39.0%	4 300	9.9%	38 566	88.8%	3 634	-	(27.0%)
Decrease (increase) in non-current investments	-	11 498	10 322	-	4 143	-	(3 681)	(32.0%)	(11 595)	(100.9%)	4 644	17.3%	(4 597)	-	18.0%
Payments	**-**	**68**	**(77)**	**-**	**(1)**	**-**	**-**	**-**	**-**	**-**	**(77)**	**(40.2%)**	**(1 699)**	**285.7%**	**(100.0%)**
Capital assets	-	68	(77)	-	(1)	-	-	-	-	-	(77)	(40.2%)	(1 699)	285.7%	(100.0%)
Net Cash from/(used) Investing Activities	**-**	**61 335**	**21 280**	**-**	**13 358**	**-**	**13 020**	**21.2%**	**(6 918)**	**(11.2%)**	**40 748**	**66.4%**	**1 554**	**(85 580.5%)**	**(543.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(839)**	**(713)**	**(152)**	**24.1%**	**(153)**	**24.7%**	**(159)**	**22.3%**	**(54)**	**7.6%**	**(520)**	**73.0%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(839)	(713)	(152)	24.1%	(153)	24.7%	(159)	22.3%	(54)	7.6%	(520)	73.0%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(839)**	**(713)**	**(152)**	**24.1%**	**(153)**	**24.7%**	**(159)**	**22.3%**	**(54)**	**7.6%**	**(520)**	**73.0%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(2 198)**	**32 663**	**(180)**	**8.2%**	**75**	**(3.4%)**	**151**	**.5%**	**(168)**	**(.6%)**	**(142)**	**(.4%)**	**981**	**10.5%**	**(119.1%)**
Cash/cash equivalents at the year begin:	2 822	240	240	8.5%	88	3.1%	130	50.2%	260	116.1%	240	100.0%	(142)	6.1%	(138.0%)
Cash/cash equivalents at the year end:	**684**	**32 904**	**59**	**5.6%**	**133**	**10.6%**	**260**	**.9%**	**98**	**.3%**	**98**	**.3%**	**240**	**8.3%**	**(59.2%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	108	10.8%	83	5.8%	83	5.8%	1 143	77.9%	1 467	100.0%	-	-	-	-
Total By Income Source	**108**	**10.8%**	**83**	**5.8%**	**83**	**5.8%**	**1 143**	**77.9%**	**1 467**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	117	8.2%	83	5.8%	83	5.8%	1 143	80.2%	1 426	97.2%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(9)	100.0%	-	-	-	-	-	-	(9)	2.8%	-	-	-	-
Total By Customer Group	**108**	**10.8%**	**83**	**5.8%**	**83**	**5.8%**	**1 143**	**77.9%**	**1 467**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	11	.9%	-	-	-	-	1 249	99.1%	1 259	100.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**11**	**.9%**	**-**	**-**	**-**	**-**	**1 249**	**99.1%**	**1 259**	**100.0%**

Contact Details

Municipal Manager	Mr M.M Jack	0823-031-0691
Financial Manager	Mr Martha F. Jonas	0823-031-0691

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MIER (NC081)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**28 394**	**29 547**	**9 480**	**33.5%**	**7 647**	**27.0%**	**6 299**	**21.3%**	**1 732**	**5.9%**	**25 157**	**85.1%**	**5 836**	**86.7%**	**(70.3%)**
Property rates	1 397	1 397	1 396	99.9%	0	-	6	.3%	(1)	(.1%)	1 398	99.9%	17	65.8%	(108.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2 032	2 016	168	8.3%	248	12.2%	264	13.1%	152	7.5%	832	41.2%	195	65.2%	(21.9%)
Service charges - sanitation revenue	818	1 027	197	24.1%	197	24.1%	199	19.3%	153	14.9%	745	72.5%	196	28.2%	(22.0%)
Service charges - refuse revenue	1 161	1 342	292	25.1%	292	25.2%	294	21.9%	197	14.6%	1 074	79.9%	265	71.8%	(25.7%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 438	1 438	140	9.7%	137	9.6%	379	26.3%	113	7.9%	769	53.5%	287	81.3%	(60.7%)
Interest earned - external investments	600	600	52	8.2%	50	8.4%	50	8.3%	64	10.6%	216	36.0%	164	117.5%	(67.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	19 808	19 621	6 961	35.1%	6 111	30.1%	4 754	24.0%	662	3.3%	18 489	93.2%	3 594	82.8%	(74.4%)
Other own revenue	1 766	1 666	281	15.7%	611	34.1%	357	19.8%	390	20.8%	1 641	87.5%	2 597	1 168.8%	(81.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**33 243**	**36 629**	**5 238**	**15.8%**	**6 393**	**19.2%**	**8 519**	**23.3%**	**4 345**	**11.9%**	**24 495**	**66.9%**	**6 135**	**69.6%**	**(29.2%)**
Employee related costs	11 204	12 146	2 456	21.9%	2 662	23.8%	4 672	35.5%	2 246	18.4%	12 035	99.1%	2 266	89.7%	0.9%
Remuneration of councillors	2 335	2 635	737	34.1%	837	37.7%	916	34.8%	361	13.7%	2 853	108.3%	446	104.8%	(19.3%)
Debt impairment	2 366	2 366	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 924	7 924	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	91	300	-	-	7	14.3%	11	3.3%	10	3.0%	28	8.6%	2	2.9%	333.1%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	669	838	160	16.2%	204	20.7%	197	23.6%	71	8.5%	632	81.0%	39	91.3%	83.2%
Contracted services	331	240	52	20.5%	70	28.6%	74	30.7%	53	22.0%	249	109.6%	68	89.4%	10.2%
Transfers and grants	1 227	208	208	16.6%	246	19.6%	302	-	108	-	865	-	164	53.8%	(142.6%)
Other expenditure	7 024	9 232	1 606	22.8%	2 025	28.8%	2 338	25.3%	1 146	12.4%	7 102	76.9%	3 026	74.8%	62.4%
Loss on disposal of PPE	-	-	-	-	-	-	970	-	-	-	970	-	-	-	-
Surplus/(Deficit)	**(4 939)**	**(7 081)**	**4 242**		**1 254**		**(2 220)**		**(2 613)**		**662**		**(299)**		
Transfers recognised - capital	5 780	13 393	484	7.1%	3 700	64.0%	1 331	9.9%	2 312	17.3%	7 828	58.4%	4 309	84.3%	(46.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 841**	**6 311**	**4 726**		**4 954**		**(889)**		**(302)**		**8 490**		**4 010**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 841**	**6 311**	**4 726**		**4 954**		**(889)**		**(302)**		**8 490**		**4 010**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 841**	**6 311**	**4 726**		**4 954**		**(889)**		**(302)**		**8 490**		**4 010**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 841**	**6 311**	**4 726**		**4 954**		**(889)**		**(302)**		**8 490**		**4 010**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**6 780**	**13 393**	**552**	**8.1%**	**4 219**	**62.2%**	**1 518**	**11.3%**	**3 928**	**29.3%**	**10 217**	**76.3%**	**3 186**	**88.9%**	**23.3%**
National Government	6 780	13 393	552	8.1%	4 219	62.2%	1 518	11.3%	3 928	29.3%	10 217	76.3%	3 186	88.9%	23.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**6 780**	**13 393**	**552**	**8.1%**	**4 219**	**62.2%**	**1 518**	**11.3%**	**3 928**	**29.3%**	**10 217**	**76.3%**	**3 186**	**88.9%**	**23.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**6 780**	**13 393**	**552**	**8.1%**	**4 219**	**62.2%**	**1 518**	**11.3%**	**3 928**	**29.3%**	**10 217**	**76.3%**	**3 186**	**88.9%**	**23.3%**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**100**	**-**	**-**	**-**	**-**	**-**	**100**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	100	-	-	-	-	-	100	-	-	-	-
Trading Services	**6 780**	**13 393**	**552**	**8.1%**	**4 118**	**60.7%**	**1 518**	**11.3%**	**3 928**	**29.3%**	**10 116**	**75.5%**	**3 186**	**88.9%**	**23.3%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	680.6%	-
Waste Water Management	4 156	856	-	-	-	-	91	10.1%	-	-	91	10.1%	1 166	55.2%	(100.0%)
Waste Management	2 624	12 536	552	20.9%	4 118	150.2%	1 427	11.4%	3 928	31.4%	10 025	80.2%	1 998	114.7%	96.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**31 178**	**38 638**	**11 877**	**38.1%**	**8 250**	**26.5%**	**20 028**	**51.8%**	**(58)**	**(1%)**	**40 098**	**103.8%**	**575**	**74.6%**	**(109.8%)**
Property rates, penalties and collection charges	603	603	38	6.3%	167	27.7%	420	69.7%	448	74.4%	1 074	178.1%	114	85.7%	294.9%
Service charges	899	899	99	11.0%	152	17.0%	3 017	362.2%	2 402	370.8%	6 220	699.8%	116	29.8%	2 105.8%
Other revenue	2 224	2 224	460	16.7%	262	17.1%	2 942	59.5%	(3 527)	69.5%	332	34.6%	196	207.9%	(268.1%)
Government - operating	19 668	19 827	9 280	46.7%	5 158	27.1%	4 638	23.4%	-	-	19 076	96.2%	249	79.3%	(100.0%)
Government - capital	7 884	13 885	2 000	25.3%	2 368	32.2%	8 618	63.6%	-	-	12 986	96.4%	-	65.3%	-
Interest	900	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends															
Payments	**(22 453)**	**(34 269)**	**(7 253)**	**32.3%**	**(6 187)**	**27.3%**	**(10 515)**	**43.3%**	**(3 247)**	**13.4%**	**(27 202)**	**112.8%**	**(4 627)**	**95.2%**	**(19.4%)**
Suppliers and employees	(21 153)	(34 239)	(7 238)	34.1%	(6 142)	29.0%	(10 341)	42.7%	(3 259)	13.2%	(26 910)	111.1%	(4 608)	95.5%	(19.8%)

Finance charges	(64)	(53)	(2)	3.3%	(18)	33.6%	(11)	21.2%	(18)	19.4%	(49)	79.4%		(100.0%)
Transfers and grants	(1 307)	-	(32)	2.5%	(38)	3.2%	(183)		(251)	-	(647)	-	(38)	93.3%	12.7%
Net Cash from/(used) Operating Activities	**8 697**	**14 359**	**4 524**	**53.2%**	**2 662**	**23.7%**	**9 913**	**66.3%**	**(3 306)**	**(22.8%)**	**12 666**	**89.9%**	**(3 452)**	**47.4%**	**(4.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	(3 667)	-	1 642	-	(7 853)	-	5 845	-	(3 853)	-	8 638	-	(32.3%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(3 667)	-	1 642	-	(7 853)	-	5 845	-	(3 853)	-	8 638	-	(32.3%)
Payments	**(6 788)**	**(13 393)**	**(246)**	**3.6%**	**(4 219)**	**62.2%**	**(5 518)**	**11.3%**	**(2 635)**	**19.7%**	**(8 918)**	**64.3%**	**(4 711)**	**99.4%**	**(64.1%)**
Capital assets	(6 788)	(13 393)	(246)	3.6%	(4 219)	62.2%	(5 518)	11.3%	(2 635)	19.7%	(8 918)	64.3%	(4 711)	99.4%	(64.1%)
Net Cash from/(used) Investing Activities	**(6 788)**	**(13 393)**	**(3 911)**	**57.7%**	**(2 577)**	**38.0%**	**(13 370)**	**69.6%**	**3 210**	**(24.0%)**	**(12 770)**	**94.1%**	**3 927**	**51.1%**	**(18.2%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(276)**	**(275)**	**(50)**	**18.0%**	**(92)**	**33.3%**	**(48)**	**10.6%**	**(48)**	**18.6%**	**(233)**	**84.4%**	**-**	**20.0%**	**(100.0%)**
Repayment of borrowing	(276)	(275)	(50)	18.0%	(92)	33.3%	(48)	10.6%	(48)	18.6%	(233)	84.4%	-	20.0%	(100.0%)
Net Cash from/(used) Financing Activities	**(272)**	**(275)**	**(50)**	**18.0%**	**(92)**	**33.2%**	**(48)**	**10.6%**	**(48)**	**16.6%**	**(233)**	**84.4%**	**-**	**20.0%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1 631**	**682**	**663**	**40.7%**	**(606)**	**(37.2%)**	**147**	**21.3%**	**(148)**	**(20.5%)**	**64**	**9.4%**	**475**	**28.9%**	**(129.4%)**
Cash/cash equivalents at the year begin:	2 234	2 234	53	2.4%	717	32.4%	153	3.2%	206	11.9%	53	2.4%	665		(33.1%)
Cash/cash equivalents at the year end:	3 865	2 916	717	16.8%	111	2.6%	258	8.9%	158	4.1%	118	4.1%	888	38.9%	(84.2%)

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	151	100.0%	-	-	-	-	-	-	151	1.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	93	100.0%	-	-	-	-	-	-	93	0%
Loan repayments	-	-	-	-	-	-	732	100.0%	732	7.2%
Trade Creditors	374	10.2%	45	1.2%	119	3.2%	3 142	85.4%	3 680	36.2%
Auditor-General	75	1.4%	-	-	-	-	5 414	98.6%	5 489	54.0%
Other	24	100.0%	-	-	-	-	-	-	24	2%
Total	**716**	**7.0%**	**45**	**.4%**	**119**	**1.2%**	**9 288**	**91.4%**	**10 168**	**100.0%**

Contact Details

Municipal Manager	Mr J Mkhwanazi(Acting)	084 031 0019
Financial Manager	Mr Ebrio N Mkuzo (acting)	084 031 0019

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: IKAI GARIB (NC082)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**177 582**	**167 687**	**105 005**	**59.1%**	**30 683**	**17.3%**	**49 361**	**29.8%**	**22 687**	**13.5%**	**206 733**	**123.1%**	**26 046**	**100.2%**	**(12.9%)**
Property rates	24 018	20 468	44 568	185.5%	(297)	(1.2%)	150	7%	(5 287)	(25.8%)	39 634	186.6%	27	90.1%	(20 033.0%)
Property rates - penalties and collection charges	2 200	2 200	8 466	384.8%	(4 466)	(203.0%)	-	-	-	-	3 977	180.8%	843	102.8%	(100.0%)
Service charges - electricity revenue	64 265	65 200	20 062	37.5%	10 877	20.0%	20 968	32.2%	17 516	26.9%	69 422	106.5%	14 488	123.7%	20.9%
Service charges - water revenue	11 606	7 816	2 737	32.3%	2 394	20.6%	4 116	52.7%	3 240	41.5%	12 488	172.3%	3 418	127.9%	(5.2%)
Service charges - sanitation revenue	7 973	5 600	2 668	33.4%	1 327	16.6%	1 950	35.6%	1 947	34.8%	7 933	141.7%	1 866	107.5%	4.4%
Service charges - refuse revenue	5 565	3 600	1 842	36.2%	933	18.1%	1 394	40.5%	1 372	40.7%	5 531	184.4%	1 307	116.7%	5.0%
Service charges - other	-	-	(12)	-	-	-	-	-	-	-	(113)	-	-	-	-
Rental of facilities and equipment	163	262	118	64.8%	39	19.9%	89	233.9%	62	19.7%	260	89.2%	66	118.2%	(113.0%)
Interest earned - external investments	103	200	5	3.8%	43	30.9%	102	59.8%	2	1.0%	151	75.6%	1	62.8%	53.5%
Interest earned - outstanding debtors	7 800	11 000	(4 157)	(53.3%)	5 402	72.5%	2 666	29.2%	2 869	26.0%	7 780	70.7%	1 701	81.4%	68.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	94	97	23	24.9%	17	17.8%	24	25.2%	10	12.6%	77	79.2%	1	59.8%	1 063.2%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	627	-	(100.0%)
Agency services	8 083	422	2 198	26.9%	983	12.2%	1 382	327.8%	1 023	242.7%	5 593	1 319.6%	631	64.3%	62.1%
Transfers recognised - operational	50 402	50 712	24 022	47.8%	10 113	20.1%	14 795	29.2%	0	-	53 941	106.4%	676	79.8%	(100.0%)
Other own revenue	764	800	88	11.5%	120	15.7%	62	19.6%	-	-	269	33.6%	64	73.6%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	400	-	-	-	400	-	-	-	-
Operating Expenditure	**180 012**	**180 158**	**49 622**	**27.6%**	**23 489**	**13.0%**	**52 916**	**29.4%**	**39 453**	**21.9%**	**165 480**	**91.8%**	**30 192**	**83.3%**	**9.0%**
Employee related costs	72 401	66 706	20 571	28.4%	18 690	25.8%	20 878	34.1%	21 090	24.2%	81 144	93.0%	16 811	99.5%	25.5%
Remuneration of councillors	4 507	6 496	1 297	28.3%	915	18.5%	1 470	22.7%	1 462	22.8%	5 144	79.6%	865	83.9%	71.3%
Debt impairment	16 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 600	-	1 194	60.7%	2 796	2667%	2 034	-	0	-	6 947	-	144	16.7%	(100.0%)
Bulk purchases	50 300	46 400	13 836	27.5%	(8 617)	(17.1%)	16 750	33.8%	2 152	4.6%	23 893	49.6%	9 338	108.1%	(77.4%)
Other Materials	2 149	2 094	234	10.9%	506	23.7%	696	33.2%	884	42.2%	2 320	111.2%	515	89.8%	73.8%
Contracted services	8 820	13 860	4 152	47.1%	2 671	31.0%	2 914	29.5%	3 174	22.7%	12 910	99.2%	1 159	68.7%	80.7%
Transfers and grants	3 749	7 339	3 963	97.8%	1 603	27.9%	3 082	42.2%	3 284	72.1%	13 981	199.4%	1 717	54.3%	207.7%
Other expenditure	17 487	16 882	4 374	26.2%	3 963	23.2%	3 072	29.0%	5 488	32.8%	16 948	112.8%	5 122	120.2%	7.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(2 430)**	**(12 270)**	**55 379**		**7 214**		**(4 554)**		**(16 765)**		**41 274**		**(10 152)**		
Transfers recognised - capital	24 214	24 214	2 202	9.1%	7 317	30.2%	5 835	22.7%	1 002	4.1%	16 218	67.0%	93	66.4%	1 487.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**21 784**	**11 944**	**57 581**		**14 731**		**946**		**(15 765)**		**57 493**		**(10 059)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**21 784**	**11 944**	**57 581**		**14 731**		**946**		**(15 765)**		**57 493**		**(10 059)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**21 784**	**11 944**	**57 581**		**14 731**		**946**		**(15 765)**		**57 493**		**(10 059)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**21 784**	**11 944**	**57 581**		**14 731**		**946**		**(15 765)**		**57 493**		**(10 059)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**21 784**	**23 784**	**1 035**	**4.8%**	**1 995**	**9.2%**	**10 380**	**43.6%**	**872**	**3.7%**	**14 282**	**60.0%**	**3 425**	**90.1%**	**(74.6%)**
National Government	21 784	23 784	1 035	4.8%	1 995	9.2%	10 380	43.6%	872	3.7%	14 282	60.0%	1 168	77.2%	(25.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	754	-	(100.0%)
Transfers recognised - capital	**21 784**	**23 784**	**1 035**	**4.8%**	**1 995**	**9.2%**	**10 380**	**43.6%**	**872**	**3.7%**	**14 282**	**60.0%**	**1 960**	**83.3%**	**(55.5%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	1 470	240.3%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**21 784**	**23 784**	**1 035**	**4.8%**	**1 995**	**9.2%**	**10 380**	**43.6%**	**872**	**3.7%**	**14 282**	**60.0%**	**3 425**	**90.1%**	**(74.6%)**
Governance and Administration	**-**	**800**	**15**	**-**	**41**	**-**	**310**	**38.9%**	**78**	**9.9%**	**442**	**55.4%**	**1 141**	**314.9%**	**(93.1%)**
Executive & Council	-	-	-	-	-	-	3	-	-	-	3	-	33	99.8%	(100.0%)
Budget & Treasury Office	-	800	4	-	43	-	168	21.1%	14	1.8%	230	28.7%	641	207.4%	(97.8%)
Corporate Services	-	-	10	-	2	-	141	-	60	-	153	-	468	627.4%	(86.1%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**1766**	**-**	**7**	**-**	**1777**	**-**	**65**	**1 477.1%**	**(89.9%)**
Community & Social Services	-	-	-	-	-	-	270	-	7	-	277	-	69	151.0%	(90.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**300**	**3 874**	**632**	**217.4%**	**1 271**	**423.6%**	**100**	**2.7%**	**199**	**5.1%**	**2 226**	**57.5%**	**883**	**107.9%**	**(77.5%)**
Planning and Development	-	3 574	100	-	-	-	-	-	199	5.6%	299	8.4%	825	976.1%	(75.9%)
Road Transport	300	300	532	177.3%	1 271	423.6%	100	33.3%	-	-	1 906	636.1%	125	99.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 915**	**19 111**	**364**	**2.0%**	**680**	**3.8%**	**9 732**	**51.2%**	**588**	**3.1%**	**11 421**	**59.8%**	**1 421**	**68.3%**	**(58.7%)**
Electricity	-	-	-	-	30	-	52	-	30	-	163	-	253	89.6%	(88.7%)
Water	17 915	19 111	343	1.9%	362	2.0%	9 717	50.8%	529	2.8%	10 950	57.3%	1 083	66.8%	(51.2%)
Waste Water Management	-	-	21	-	80	-	39	-	28	-	168	-	-	1.1%	(100.0%)
Waste Management	-	-	-	-	208	-	-	-	-	-	208	-	46	-	(100.0%)
Other	**3 574**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**201 796**	**192 786**	**116 623**	**57.8%**	**47 691**	**23.6%**	**53 538**	**27.8%**	**23 687**	**12.3%**	**241 499**	**125.3%**	**16 462**	**85.4%**	**43.9%**
Property rates, penalties and collection charges	26 218	22 683	61 135	233.2%	(4 625)	(18.4%)	150	.7%	(5 287)	(23.3%)	51 174	225.6%	(8 671)	(8.9%)	(39.0%)
Service charges	**78 868**	**82 006**	**28 868**	**36.6%**	**20 764**	**38.1%**	**39 468**	**34.6%**	**24 976**	**29.3%**	**160 166**	**127.7%**	**24 933**	**74.8%**	**154%**
Other revenue	3 424	1 512	2 908	85.0%	1 446	13.7%	1 502	97.7%	1 087	64.9%	6 941	464.0%	1 784	95.8%	(39.1%)
Government - operating	32 402	58 712	29 032	47.8%	10 113	33.7%	14 755	29.2%			53 900	156.4%		155.8%	(100.0%)
Government - capital	24 000	17 000	2 000	8.3%	2 000	22.2%	2 000	33.3%	1 000	4.7%	7 000	74.5%		100.0%	(100.0%)
Investments	7 884	11 358	(4 152)	(52.4%)	6 647	83.8%	3 664	32.7%	2 911	20.1%	9 332	74.5%	2 413	109.3%	16.2%
Dividends															
Payments	**(163 512)**	**(173 612)**	**(40 990)**	**36.5%**	**(95 994)**	**58.1%**	**(52 992)**	**39.2%**	**(39 515)**	**22.5%**	**(237 491)**	**135.2%**	**(42 769)**	**184.6%**	**(7.8%)**
Suppliers and employees	(152 644)	(169 333)	44 682	26.8%	(86 979)	53.8%	(47 866)	28.4%	(34 223)	20.3%	(213 949)	127.1%	(30 026)	204.3%	(13.4%)

Finance charges	(1 609)	(0)	(1 156)	60.7%	(3 612)	209.4%	(2 004)	67 811 933.3%	(0)	310 000.0%	(6 968)	231 866 933.3%	(87)	22.0%	(89.2%)
Transfers and grants	(5 784)	(7 228)	(3 903)	67.8%	(4 712)	73.2%	(3 000)	42.2%	(5 284)	72.1%	(16 401)	233.8%	(2 146)	78.2%	(68.0%)
Net Cash from/(used) Operating Activities	**36 284**	**17 154**	**66 733**	**174.3%**	**(47 352)**	**(123.7%)**	**546**	**3.2%**	**(15 928)**	**(92.3%)**	**4 666**	**23.9%**	**(24 207)**	**(38.1%)**	**(39.8%)**
Cash Flow from Investing Activities															
Receipts	**-**	**3 591**	**(1 338)**	**-**	**11 728**	**-**	**570**	**15.9%**	**295**	**8.2%**	**11 269**	**313.9%**	**8716**	**9.8%**	**(133.8%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	400	-	66	-	466	-	-		(100.0%)
Decrease in non-current debtors	-	-	(1 338)	-	11 874	-	39	-	130	-	10 814	-	8716	10.4%	(114.6%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	3 591	-	-	(146)	-	131	3.6%	73	2.0%	449	(1.2%)	-		(100.0%)
Payments	**(36 693)**	**(1 538)**	**269**	**(.7%)**	**116 242**	**(315.2%)**	**(9 556)**	**622.0%**	**(38 397)**	**2 363.7%**	**70 930**	**(6 599.5%)**	**(699)**	**87.2%**	**5 162.6%**
Capital assets	(36 693)	(1 538)	269	(.7%)	116 242	(315.2%)	(9 556)	622.0%	(38 397)	2 363.7%	70 930	(6 599.5%)	(699)	87.2%	5 162.6%
Net Cash from/(used) Investing Activities	**(36 693)**	**2 053**	**(1 057)**	**2.9%**	**127 972**	**(347.8%)**	**(8 986)**	**(437.7%)**	**(38 012)**	**(1 752.8%)**	**81 919**	**3 987.3%**	**(1 501)**	**72.8%**	**2 207.7%**
Cash Flow from Financing Activities															
Receipts	**-**	**1 481**	**(1 743)**	**-**	**(4 608)**	**-**	**13**	**1.1%**	**(8)**	**(.5%)**	**(6 341)**	**(452.7%)**	**(8)**	**(.1%)**	**(15.2%)**
Short-term loans	-	-	-	-	1 092	-	-	-	-	-	1 092	-	-		
Borrowing long term/refinancing	-	1 311	(1 758)	-	(4 240)	-	-	-	-	-	(4 689)	(467.9%)	(4)		(100.0%)
Increase (decrease) in consumer deposits	-	69	17	-	(1 610)	-	13	17.1%	(8)	(8.4%)	(1 560)	(1 778.0%)	(5)	(.2%)	40.1%
Payments	**-**	**(626)**	**3 158**	**-**	**(6 424)**	**-**	**-**	**-**	**(477)**	**(41.9%)**	**(4 519)**	**971.1%**	**(1 626)**	**-**	**44.1%**
Repayment of borrowing	-	(626)	3 158	-	(6 424)	-	-	-	(477)	50.0%	(4 519)	971.1%	(1 626)		44.1%
Net Cash from/(used) Financing Activities	**-**	**855**	**455**	**-**	**(11 287)**	**-**	**13**	**1.7%**	**(485)**	**(49.2%)**	**(11 256)**	**(1 256.1%)**	**(1 633)**	**(7.2%)**	**42.5%**
Net Increase/(Decrease) in cash held	**1 481**	**20 103**	**65 132**	**4 720.7%**	**69 332**	**4 949.2%**	**(8 423)**	**(61.9%)**	**(52 269)**	**(260.1%)**	**74 781**	**371.9%**	**(28 178)**	**(108.0%)**	**85.5%**
Cash/cash equivalents at the year begin:	3 324	4 612	-		65 132	1 860.0%	126 464	3 070.6%	127 941	2 673.7%	-		(24 148)		(539.0%)
Cash/cash equivalents at the year end:	4 805	24 715	65 132	1 396.0%	133 464	2 666.6%	127 941	918.2%	74 781	265.6%	74 781	265.6%	(52 326)	(100.0%)	(234.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	A Vosloo	054-531-8300
Financial Manager	Mr Segomotso Seekua	054-531-8300

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: IKHARA HAIS (NC083)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**592 926**	**600 174**	**150 263**	**25.3%**	**142 929**	**24.1%**	**143 983**	**24.0%**	**132 807**	**22.1%**	**569 981**	**95.0%**	**122 586**	**103.4%**	**8.3%**
Property rates	75 488	76493	28 419	37.6%	17 306	22.9%	16 178	20.9%	16 000	20.4%	77 903	99.1%	13 002	98.8%	18.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	247 425	253 027	61 744	25.0%	66 565	26.9%	71 469	28.2%	63 618	25.2%	263 666	104.2%	60 222	108.3%	13.5%
Service charges - water revenue	48 709	48 481	11 062	22.7%	12 758	26.2%	16 038	34.2%	13 823	28.1%	54 632	111.6%	13 616	117.9%	(1.4%)
Service charges - sanitation revenue	30 759	33 127	8 125	26.4%	8 347	27.2%	8 224	24.8%	8 140	24.6%	32 841	99.1%	8 436	106.6%	(3.5%)
Service charges - refuse revenue	26 106	29 566	7 456	28.4%	8 417	32.2%	6 667	22.7%	6 532	22.6%	27 162	93.2%	6 071	111.5%	(38.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	8 021	7 447	2 078	21.8%	1 602	17.3%	2 581	34.3%	2 719	36.4%	8 910	120.7%	2 147	92.2%	26.6%
Interest earned - external investments	600	680	70	11.6%	72	12.0%	747	109.8%	710	122.9%	1 600	276.2%	114	141.1%	524.6%
Interest earned - outstanding debtors	2 400	3 000	699	29.1%	780	32.5%	912	33.4%	747	24.9%	3 148	104.9%	605	103.3%	14.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	491	821	87	20.1%	148	34.2%	144	27.7%	131	25.2%	510	97.9%	191	127.2%	(31.2%)
Licences and permits	1 613	1 622	392	24.3%	345	21.4%	404	24.9%	484	29.8%	1 644	101.4%	223	104.5%	8.5%
Agency services	3 400	3 400	930	26.9%	990	29.8%	1 007	29.7%	1 150	33.5%	4 068	119.4%	665	106.8%	30.9%
Transfers recognised - operational	72 268	68 130	26 762	36.3%	22 631	30.1%	16 169	23.7%	2 672	3.9%	67 234	98.4%	10 191	93.8%	(79.8%)
Other own revenue	16 146	17 221	2 399	23.8%	2 716	26.8%	2 467	23.2%	(1 748)	(14.3%)	5 831	47.6%	4 664	145.3%	(138.2%)
Gains on disposal of PPE	62 010	60 822	104	2%	2 586	4.3%	526	3%	19 427	30.3%	21 673	35.6%	2 164	55.8%	791.9%
Operating Expenditure	**595 606**	**607 850**	**131 817**	**22.2%**	**148 311**	**24.9%**	**140 941**	**23.1%**	**155 186**	**25.5%**	**575 850**	**94.7%**	**138 776**	**94.0%**	**11.8%**
Employee related costs	172 664	204 706	47 126	27.3%	57 800	33.5%	48 111	23.5%	50 716	24.8%	203 811	99.6%	43 249	94.2%	12.1%
Remuneration of councillors	8 345	8 133	1 877	22.5%	1 877	22.5%	2 180	26.8%	1 966	24.2%	7 923	97.4%	2 168	93.8%	(6.4%)
Debt impairment	3 000	5 000	-	-	1 500	50.0%	582	11.7%	3 000	60.0%	4 082	81.7%	-	-	(100.0%)
Depreciation and asset impairment	108 019	108 019	27 130	25.1%	27 130	25.1%	27 210	25.1%	27 000	24.9%	108 519	100.5%	27 683	100.4%	(2.3%)
Finance charges	13 439	7 756	831	6.1%	356	2.6%	2 752	36.2%	2 820	34.5%	6 956	89.7%	733	62.5%	258.6%
Bulk purchases	175 164	175 164	37 607	21.5%	36 337	20.7%	39 194	22.4%	28 911	22.2%	132 049	86.8%	34 564	99.1%	13.6%
Other Materials	16 708	16 308	1 486	7.9%	3 473	18.5%	2 021	12.5%	3 283	22.3%	12 702	78.2%	-	-	(100.0%)
Contracted services	12 413	8 748	1 556	8.8%	2 196	17.7%	1 527	14.8%	2 984	34.2%	7 568	86.7%	1 915	52.1%	55.7%
Transfers and grants	21 697	21 460	3 375	15.6%	4 034	18.7%	3 758	17.5%	6 235	29.6%	17 402	81.0%	10 452	131.4%	(40.3%)
Other expenditure	61 920	52 556	11 302	18.3%	14 002	22.7%	12 607	24.7%	15 416	31.5%	54 644	104.0%	18 127	106.7%	3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(3 080)**	**(7 676)**	**18 445**		**(5 382)**		**3 042**		**(22 380)**		**(5 870)**		**(16 190)**		
Transfers recognised - capital	25 855	27 553	227	0.9%	1 348	5.2%	37	1%	12 112	48.9%	14 722	54.4%	8 016	69.8%	54.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 775**	**19 367**	**18 672**		**(4 035)**		**3 479**		**(9 271)**		**8 844**		**(7 675)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**22 775**	**19 367**	**18 672**		**(4 035)**		**3 479**		**(9 271)**		**8 844**		**(7 675)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 775**	**19 367**	**18 672**		**(4 035)**		**3 479**		**(9 271)**		**8 844**		**(7 675)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 775**	**19 367**	**18 672**		**(4 035)**		**3 479**		**(9 271)**		**8 844**		**(7 675)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**36 251**	**51 088**	**3 044**	**8.4%**	**2 223**	**6.1%**	**3 269**	**6.4%**	**29 901**	**58.5%**	**38 497**	**75.3%**	**10 252**	**69.4%**	**192.3%**
National Government	25 835	20 995	713	2.8%	894	2.6%	1 405	6.7%	20 118	95.8%	22 931	109.1%	4 833	108.3%	314.4%
Provincial Government	-	5 392	-	-	536	-	1 120	20.8%	1 167	21.6%	2 823	52.3%	405	39.8%	187.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	550	-	-	-	-	-	-	-	-	-	-	-	23.2%	-
Transfers recognised - capital	**25 835**	**26 977**	**713**	**2.8%**	**1 298**	**4.8%**	**2 526**	**9.4%**	**21 285**	**78.9%**	**25 733**	**95.4%**	**5 291**	**82.4%**	**304.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 416	24 120	2 331	22.4%	1 023	9.8%	733	3.0%	8 678	36.0%	12 764	52.9%	4 960	24.8%	73.9%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**36 251**	**51 088**	**3 044**	**8.4%**	**2 223**	**6.1%**	**3 269**	**6.4%**	**29 901**	**58.5%**	**38 497**	**75.3%**	**10 252**	**69.4%**	**192.3%**
Governance and Administration	**9 168**	**9 156**	**976**	**10.7%**	**566**	**6.2%**	**1 662**	**11.9%**	**4 784**	**52.7%**	**7 987**	**18.1%**	**748**	**408.1%**	**539.1%**
Executive & Council	1 000	6 000	-	-	-	-	259	4.3%	0	1%	260	4.4%	-	0.1%	(100.0%)
Budget & Treasury Office	500	0	-	-	-	-	-	100.0%	1 680	20 380.1%	1 700	20 380.1%	48	160.1%	4 144.1%
Corporate Services	7 668	3 056	976	12.7%	566	19.0%	737	23.9%	91	3.0%	1 616	52.4%	216	139.1%	(27.9%)
Community and Public Safety	**48 108**	**850**	**16**	**3%**	**54**	**10%**	**64**	**4.9%**	**47**	**3.4%**	**180**	**10.9%**	**142**	**87.4%**	**(66.9%)**
Community & Social Services	-	10	-	-	-	-	-	-	2	14.0%	3	14.0%	28	7.3%	(91.9%)
Sport And Recreation	16 248	710	23	0%	62	0%	3	4%	81	11%	114	16.1%	115	99.1%	(64.8%)
Public Safety	-	10	12	-	2	-	12	118.8%	0	11.2%	24	47.1%	-	5.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 725**	**6 410**	**15**	**0%**	**125**	**7.3%**	**754**	**12.4%**	**3 402**	**53.9%**	**4 294**	**68.3%**	**(674)**	**53.4%**	**(655.4%)**
Planning and Development	-	6 000	-	-	42	-	317	8.2%	2 700	50.7%	4 059	67.6%	105	41.0%	3508.0%
Road Transport	1 725	98	15	0%	83	4.8%	277	283.9%	(338)	(356.1%)	38	127.9%	(1 015)	53.8%	(78.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**15 188**	**34 752**	**2 415**	**16.0%**	**1 769**	**11.7%**	**1 450**	**4.2%**	**24 690**	**71.0%**	**30 330**	**87.3%**	**10 825**	**70.7%**	**128.1%**
Electricity	12 988	17 711	-	-	782	6.0%	1 316	7.4%	22 532	127.1%	24 630	139.0%	2 231	79.6%	998.8%
Water	1 743	15 215	2 415	138.6%	987	56.6%	146	1.0%	1 684	12.3%	5 432	35.6%	5 954	64.4%	427.9%
Waste Water Management	-	1 765	-	-	-	-	-	-	280	16.7%	280	16.7%	1 748	68.4%	(83.2%)
Waste Management	-	61	-	-	-	-	-	-	-	-	-	-	91	93.7%	-
Other	**-**	**-**	**-**	**-**	**36**	**-**	**-**	**-**	**-**	**-**	**36**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**557 246**	**559 704**	**135 286**	**24.3%**	**131 923**	**23.7%**	**140 681**	**25.1%**	**126 375**	**22.6%**	**534 264**	**95.5%**	**132 065**	**100.1%**	**(4.3%)**
Property rates, penalties and collection charges	75 488	73 612	28 311	37.5%	17 281	22.9%	15 593	21.2%	13 057	17.7%	74 239	100.9%	13 638	95.7%	(4.3%)
Service charges	353 663	360 653	79 791	22.6%	90 766	25.6%	165 392	39.9%	99 988	24.5%	352 916	97.8%	84 653	102.2%	(5.1%)
Other revenue	20 825	20 662	5 365	25.8%	5 682	28.1%	1 742	7.4%	7 524	32.2%	20 313	98.3%	9 420	140.4%	(10.0%)
Government - operating	72 268	68 135	26 567	36.7%	22 574	32.1%	16 269	23.9%	2 127	3.1%	67 537	99.6%	10 154	93.8%	(79.1%)
Government - capital	34 902	37 642	0	0.0%	14 620	41.9%	0	0.0%	13 000	34.5%	27 620	73.4%	12 100	73.4%	7.4%
Interest	3 600	7 000	332	20.8%	997	29.7%	1 684	48.4%	1 660	49.8%	4 702	132.7%	1 104	115.5%	69.8%
Dividends															
Payments	**(564 031)**	**(565 218)**	**(132 016)**	**23.4%**	**(119 229)**	**21.1%**	**(110 342)**	**20.2%**	**(133 588)**	**24.5%**	**(495 169)**	**90.8%**	**(120 647)**	**105.2%**	**11.2%**
Suppliers and employees	(526 668)	(516 033)	(127 923)	24.3%	(119 841)	23.7%	(103 791)	20.1%	(124 735)	24.2%	(471 178)	91.3%	(109 662)	105.5%	14.8%

Finance charges	(13 434)	(7 716)	(821)	6.1%	(588)	3.6%	(2 793)	36.2%	(2 435)	34.9%	(6 666)	86.6%	(726)	62.8%	258.6%
Transfers and grants	(21 587)	(21 468)	(3 370)	15.6%	(4 534)	26.7%	(3 728)	17.5%	(6 230)	29.0%	(17 462)	81.6%	(10 452)	151.8%	(40.3%)
Net Cash from/(used) Operating Activities	**(6 771)**	**14 485**	**3 270**	**(48.3%)**	**12 693**	**(187.3%)**	**30 335**	**203.4%**	**(7 208)**	**(48.7%)**	**39 696**	**269.9%**	**12 018**	**67.1%**	**(162.8%)**
Cash Flow from Investing Activities															
Receipts	**60 916**	**60 920**	**104**	**.2%**	**2 598**	**4.3%**	**520**	**.9%**	**19 408**	**30.3%**	**21 678**	**35.6%**	**2 387**	**52.2%**	**673.1%**
Proceeds on disposal of PPE	60 000	60 902	104	.2%	2 586	4.2%	326	.5%	19 407	30.3%	21 673	35.6%	2 144	55.5%	764.6%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6	7	(0)	(7.1%)	4	69.1%	1	8.0%	1	15.9%	6	78.2%	3	(8 864.2%)	(33.1%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	241	(0.8%)	(100.0%)
Payments	**(30 231)**	**(51 060)**	**(3 034)**	**8.4%**	**(2 223)**	**6.1%**	**(3 246)**	**6.3%**	**(29 156)**	**57.9%**	**(37 605)**	**73.6%**	**(10 344)**	**69.3%**	**181.4%**
Capital assets	(30 231)	(51 060)	(3 034)	8.4%	(2 223)	6.1%	(3 246)	6.3%	(29 156)	57.9%	(37 605)	73.6%	(10 344)	69.3%	181.4%
Net Cash from/(used) Investing Activities	**23 705**	**9 841**	**(2 931)**	**(12.3%)**	**367**	**1.5%**	**(2 716)**	**(27.6%)**	**(10 048)**	**(102.2%)**	**(15 927)**	**(161.9%)**	**(7 958)**	**80.8%**	**33.8%**
Cash Flow from Financing Activities															
Receipts	**598**	**2 600**	**447**	**89.4%**	**3 153**	**630.6%**	**1 059**	**52.9%**	**(1 152)**	**(59.1%)**	**3 477**	**173.8%**	**(454)**	**62.6%**	**160.3%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	2 000	447	89.4%	3 153	630.6%	1 059	52.9%	(1 152)	(59.1%)	2 477	173.8%	(454)	62.6%	160.3%
Payments	**(10 470)**	**(10 470)**	**(1 154)**	**11.0%**	**(1 681)**	**16.1%**	**(4 101)**	**39.1%**	**3 160**	**(16.1%)**	**(9 436)**	**39.2%**	**(2 188)**	**61.7%**	**(174.9%)**
Repayment of borrowing	(10 470)	(10 470)	(1 154)	11.0%	(1 681)	16.1%	(4 101)	39.1%	3 160	(16.1%)	(9 436)	39.2%	(2 188)	61.7%	(174.9%)
Net Cash from/(used) Financing Activities	**(10 930)**	**(14 430)**	**(3 148)**	**19.8%**	**1 472**	**(9.2%)**	**(3 243)**	**22.5%**	**1 958**	**(13.6%)**	**(2 591)**	**20.3%**	**(4 653)**	**63.8%**	**(142.1%)**
Net Increase/(Decrease) in cash held	**1 992**	**9 897**	**(2 809)**	**(264.9%)**	**14 532**	**1 371.0%**	**24 377**	**246.2%**	**(15 694)**	**(160.6%)**	**20 266**	**204.2%**	**(591)**	**(85.4%)**	**2 589.3%**
Cash/cash equivalents at the year begin:	5 968	(4 897)	(4 897)	83.6%	(7 709)	(129.7%)	6 627	(135.4%)	31 284	627.3%	(4 897)	100.0%	(5 128)	160.3%	(700.5%)
Cash/cash equivalents at the year end:	7 959	5 000	(7 706)	(119.0%)	6 827	97.5%	31 004	424.1%	15 590	266.2%	15 370	266.2%	(5 719)	(84.8%)	(369.7%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 125	26.2%	1 165	16.2%	1 481	13.6%	5 991	44.7%	11 779	16.7%	-	-	-	-
Trade and Other Receivables from Exchange Transac	11 123	66.4%	342	2.8%	164	1.2%	682	5.5%	12 309	17.4%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	4 822	43.3%	912	8.7%	1 358	12.8%	3 751	35.2%	10 843	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	1 746	23.8%	858	16.9%	494	9.6%	2 092	40.0%	5 191	7.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	1 615	21.1%	1 153	16.4%	586	7.9%	4 322	58.6%	7 634	10.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	277	14.5%	215	11.4%	190	10.0%	1 219	64.1%	1 898	2.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 455	30.1%	2 127	10.0%	4 691	22.0%	8 077	37.9%	21 350	30.2%	-	-	-	-
Total By Income Source	**28 838**	**40.9%**	**7 462**	**10.6%**	**8 958**	**12.7%**	**25 331**	**35.9%**	**70 569**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 822	71.5%	403	9.9%	24	.6%	709	18.1%	4 088	5.8%	-	-	-	-
Commercial	12 020	67.9%	882	4.9%	744	4.2%	4 076	23.0%	17 722	25.1%	-	-	-	-
Households	12 894	37.4%	2 676	7.8%	2 756	8.0%	16 021	46.5%	34 347	48.7%	-	-	-	-
Other	2 121	21.3%	3 539	35.5%	5 433	27.5%	2 581	12.7%	14 072	19.9%	-	-	-	-
Total By Customer Group	**28 838**	**40.9%**	**7 462**	**10.6%**	**8 958**	**12.7%**	**25 331**	**35.9%**	**70 569**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 906	52.9%	5 842	15.7%	5 298	14.3%	7 077	19.1%	37 123	97.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 058	91.0%	-	-	-	-	104	9.0%	1 162	3.0%
Total	**19 906**	**52.1%**	**5 842**	**15.3%**	**5 298**	**13.9%**	**7 182**	**18.8%**	**38 286**	**100.0%**

Contact Details

Municipal Manager	Mr Deliwela Eric Ngwenya	064 338 7001
Financial Manager	Daylene Scheiner	064 338 7004

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: IKHEIS (NC084)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**36 588**	**41 451**	**21 482**	**55.7%**	**11 228**	**29.1%**	**2 151**	**5.2%**	**1 978**	**4.8%**	**36 839**	**88.9%**	**2 988**	**81.9%**	**(33.8%)**
Property rates	3 264	3 804	3 922	116.9%	90	2.7%	90	2.3%	91	2.3%	4 193	108.8%	81	11.8%	12.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	4 302	4 370	1 120	26.0%	1 067	24.8%	771	17.6%	686	15.9%	3 644	83.4%	1 046	99.3%	(33.6%)
Service charges - sanitation revenue	1 717	1 978	496	28.9%	468	28.7%	331	16.7%	330	16.7%	1 644	83.4%	468	94.3%	(29.6%)
Service charges - refuse revenue	2 405	2 720	679	27.9%	681	27.9%	454	16.7%	454	16.7%	2 269	83.4%	641	91.4%	(29.1%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	545	527	144	26.4%	143	26.2%	80	18.1%	69	18.8%	481	91.2%	137	1 925.7%	(27.9%)
Interest earned - external investments	48	76	-	-	-	-	38	50.0%	-	-	38	50.0%	49	102.0%	(100.0%)
Interest earned - outstanding debtors	176	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4	-	10	250.0%	19	533.8%	12	-	11	-	53	-	7	304.7%	54.9%
Licences and permits	2	32	2	73.6%	4	153.0%	1	2.5%	2	8.6%	10	33.0%	3	4.7%	46.0%
Agency services	997	1 997	386	38.7%	350	35.4%	208	12.5%	194	10.2%	1 748	87.6%	291	-	(33.4%)
Transfers recognised - operational	24 119	24 708	12 238	50.7%	6 070	27.2%	-	-	-	-	16 766	74.1%	-	63.0%	-
Other own revenue	865	1 244	2 036	294.0%	1 812	209.2%	120	9.6%	99	7.9%	4 067	326.9%	346	1 397.3%	462.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**55 476**	**61 695**	**8 809**	**15.9%**	**9 215**	**16.6%**	**5 940**	**9.6%**	**6 218**	**10.1%**	**30 183**	**48.9%**	**6 564**	**57.0%**	**(4.4%)**
Employee related costs	19 403	19 642	3 727	19.2%	4 643	23.9%	2 679	16.1%	2 845	17.1%	13 894	83.0%	3 642	72.3%	(21.9%)
Remuneration of councillors	2 304	2 316	379	16.4%	377	16.4%	449	19.9%	371	11.7%	1 481	63.2%	488	74.9%	(42.1%)
Debt impairment	8 222	8 222	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 104	10 562	-	-	203	2.6%	-	-	-	-	203	2.6%	-	-	-
Finance charges	616	838	150	21.3%	342	53.0%	-	-	-	-	536	99.2%	-	24.6%	-
Bulk purchases	563	1 148	356	37.3%	238	23.6%	234	20.0%	152	13.0%	984	83.9%	238	68.2%	(36.0%)
Other Materials	3 297	2 218	947	28.7%	137	4.2%	324	14.6%	131	5.9%	1 539	69.4%	328	24.2%	483.1%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	2 019	2 742	-	-	462	22.9%	491	17.9%	433	15.8%	1 386	50.6%	-	-	(100.0%)
Other expenditure	10 468	16 947	2 207	19.4%	2 733	16.2%	1 773	10.5%	2 384	14.1%	10 997	64.9%	1 825	107.8%	30.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(19 888)**	**(20 244)**	**12 673**		**2 014**		**(3 789)**		**(4 240)**		**6 657**		**(3 575)**		
Transfers recognised - capital	19 905	17 215	6 714	33.7%	5 543	27.8%	253	1.5%	-	-	12 510	72.6%	-	37.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(4)**	**(3 016)**	**19 387**		**7 557**		**(3 536)**		**(4 240)**		**19 174**		**(3 575)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(4)**	**(3 016)**	**19 387**		**7 557**		**(3 536)**		**(4 240)**		**19 174**		**(3 575)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(4)**	**(3 016)**	**19 387**		**7 557**		**(3 536)**		**(4 240)**		**19 174**		**(3 575)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(4)**	**(3 016)**	**19 387**		**7 557**		**(3 536)**		**(4 240)**		**19 174**		**(3 575)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**16 905**	**16 905**	**4 615**	**27.3%**	**2 906**	**17.2%**	**4 077**	**24.1%**	**4 111**	**24.3%**	**15 709**	**92.9%**	**3 474**	**68.2%**	**18.3%**
National Government	16 905	16 905	4 362	25.8%	2 906	17.2%	4 077	24.1%	3 278	19.4%	14 623	86.5%	1 721	52.8%	90.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	1 754	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	254	-	-	-	-	-	-	-	254	-	-	-	-
Transfers recognised - capital	**16 905**	**16 905**	**4 615**	**27.3%**	**2 906**	**17.2%**	**4 077**	**24.1%**	**3 278**	**19.4%**	**14 876**	**88.0%**	**3 474**	**68.2%**	**(5.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	833	-	833	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**16 905**	**16 905**	**4 615**	**27.3%**	**2 906**	**17.2%**	**4 077**	**24.1%**	**4 111**	**24.3%**	**15 709**	**92.9%**	**1 721**	**59.4%**	**138.9%**
Governance and Administration	-	-	169	-	406	-	3 146	-	1 160	-	4 781	-	628	-	111.1%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	320	-	669	-	2 150	-	1 382	-	4 731	-	378	-	133.7%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	0.0%	-
Community & Social Services	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	2.6%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	14 905	14 903	4 065	27.3%	2 237	15.0%	1 910	12.9%	2 720	18.3%	10 979	73.7%	1 142	40.4%	141.6%
Electricity	-	-	599	-	-	-	-	-	602	-	1 617	-	-	-	(100.0%)
Water	10 871	10 671	3 081	28.9%	2 237	21.0%	1 910	18.0%	1 336	12.5%	8 572	80.3%	1 142	44.5%	17.0%
Waste Water Management	-	-	-	-	-	-	-	-	580	-	580	-	-	23.7%	(100.0%)
Waste Management	4 034	4 234	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**51 424**	**51 424**	**28 207**	**54.9%**	**18 531**	**36.0%**	**11 769**	**22.8%**	**4 548**	**8.8%**	**62 986**	**122.5%**	**3 797**	**112.9%**	**19.8%**
Property rates, penalties and collection charges	2 684	2 684	3 922	146.1%	130	5.1%	133	5.0%	133	5.0%	4 328	161.3%	121	27.0%	11.9%
Service charges	5 874	5 874	3 266	55.6%	2 244	44.2%	2 268	45.1%	2 160	43.8%	9 937	177.9%	2 158	-	1.3%
Other revenue	2 420	2 420	2 000	126.3%	2 338	56.1%	712	29.4%	598	39.4%	5 760	380.0%	1 574	-	53.3%
Government - operating	24 119	24 119	12 238	50.7%	6 870	28.5%	5 644	23.4%	-	-	24 343	102.6%	-	66.7%	
Government - capital	16 828	16 828	6 714	39.7%	4 667	41.2%	2 963	19.7%	1 541	9.1%	15 885	100.7%	-	85.3%	(100.0%)
Interest	500	500	-		-		52	33.7%	-		52	33.7%	44	6.3%	(100.0%)
Dividends															
Payments	**(45 120)**	**(45 120)**	**(8 614)**	**19.1%**	**(8 597)**	**19.1%**	**(9 687)**	**19.3%**	**(9 834)**	**21.8%**	**(35 743)**	**79.2%**	**(6 518)**	**118.2%**	**51.1%**
Suppliers and employees	(42 480)	(42 480)	(8 614)	20.3%	(8 108)	19.1%	(7 987)	18.8%	(9 181)	21.6%	(33 864)	79.7%	(6 518)	108.8%	41.1%

Finance charges	(616)	(616)	-		(27)	4.4%	-	-	-	-	(27)	4.4%	-	-	-
Transfers and grants	(2 019)	(3 019)			(462)	22.9%	(716)	35.5%	(647)	32.0%	(1 825)	60.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**6 304**	**6 304**	**10 393**	**310.8%**	**8 934**	**157.6%**	**3 663**	**47.8%**	**(3 288)**	**(63.9%)**	**27 244**	**432.2%**	**(2 713)**	**183.7%**	**94.8%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(16 993)	(16 993)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(16 993)	(16 993)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(16 993)**	**(16 993)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(473)	-	(121)	-	-	-	-	-	(728)	-	-	17.0%	-
Repayment of borrowing	-	-	(473)	-	(121)	-	-	-	-	-	(728)	-	-	23.0%	-
Net Cash from/(used) Financing Activities	**-**	**-**	**(473)**	**-**	**(121)**	**-**	**-**	**-**	**-**	**-**	**(728)**	**-**	**-**	**23.4%**	**-**
Net Increase/(Decrease) in cash held	**(10 689)**	**(10 689)**	**10 180**	**(100.9%)**	**8 813**	**(90.7%)**	**3 663**	**(28.3%)**	**(3 288)**	**49.9%**	**26 516**	**(256.1%)**	**(2 713)**	**(458.8%)**	**94.8%**
Cash/cash equivalents at the year begin:	1 687	1 687	-		19 180	1 136.6%	28 799	2 653.2%	31 662	2 868.5%	-		23 023	70.3%	38.1%
Cash/cash equivalents at the year end:	(9 004)	(9 004)	10 180	(201.8%)	28 799	(393.8%)	31 662	(534.6%)	28 516	(279.8%)	26 516	(279.8%)	20 317	2 818.8%	39.5%

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off as Debtors		Impairment -Bad Debts i/a Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	3	-	271	3.1%	235	2.7%	8 300	94.2%	8 809	25.8%	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	(12)	(1%)	446	4.3%	32	3%	9 870	95.6%	10 334	30.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	121	2.8%	82	1.7%	4 782	99.9%	4 987	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	163	2.3%	131	1.8%	7 043	98.0%	7 338	21.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 863)	(64.2%)	(6)	(0.7%)	34	4.3%	3 718	129.4%	2 887	8.3%	-	-	-	-
Total By Income Source	**(1 894)**	**(5.4%)**	**1 959**	**5.7%**	**505**	**1.5%**	**33 743**	**98.2%**	**34 303**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(150)	45.7%)	936	46.1%	33	1.7%	1 182	59.0%	2 010	5.8%	-	-	-	-
Commercial	620	(3.6%)	189	10.9%	134	7.7%	1 475	85.0%	1 735	5.0%	-	-	-	-
Households	(1 607)	(5.7%)	786	2.8%	337	1.2%	28 454	101.8%	27 970	80.0%	-	-	-	-
Other	243	(2.7%)	48	2.0%	1	-	3 084	101.5%	3 037	8.8%	-	-	-	-
Total By Customer Group	**(1 894)**	**(5.4%)**	**1 959**	**5.7%**	**505**	**1.5%**	**33 743**	**98.2%**	**34 303**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	87	79.6%	22	20.3%	-	-	-	-	109	1.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	46	7%	48	8%	46	7%	6 183	97.8%	6 323	86.0%
Other	267	28.9%	24	2.6%	305	33.0%	328	35.6%	924	12.6%
Total	**400**	**5.4%**	**94**	**1.3%**	**351**	**4.8%**	**6 511**	**88.5%**	**7 356**	**100.0%**

Contact Details

Municipal Manager	Teresa Scheepers	054 833 9000
Financial Manager	Mr D Block	054 833 9000

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: TSANTSABANE (NC085)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**208 235**	**169 488**	**34 423**	**26.6%**	**20 146**	**9.6%**	**39 210**	**23.3%**	**15 784**	**9.4%**	**129 573**	**76.9%**	**21 152**	**57.5%**	**(25.3%)**
Property rates	26 000	26 000	19 959	76.8%	1 413	5.4%	2 012	7.7%	1 444	5.6%	24 847	95.6%	1 992	32.5%	(23.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	62 607	44 207	8 471	16.7%	6 171	12.2%	8 172	18.4%	9 402	14.6%	29 992	66.6%	5 998	72.7%	9.0%
Service charges - water revenue	26 516	24 260	3 668	12.9%	3 008	12.2%	4 747	19.6%	2 868	11.8%	14 822	61.1%	3 044	48.3%	(4.8%)
Service charges - sanitation revenue	14 753	13 670	2 648	17.9%	2 642	17.9%	3 987	30.5%	2 472	20.4%	11 949	91.4%	2 327	151.9%	14.8%
Service charges - refuse revenue	15 506	9 140	2 668	25.4%	1 797	17.1%	2 641	27.9%	1 674	18.3%	8 419	94.6%	1 555	134.4%	(9.4%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	230	230	1 402	610.0%	71	30.8%	92	40.1%	60	26.7%	1 623	709.6%	58	122.2%	14.2%
Interest earned - external investments	513	513	6	1.0%	9	1.8%	10	2.0%	0	1.1%	32	6.8%	30	81.4%	(69.1%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	310	310	60	19.3%	29	9.4%	92	177.7%	42	13.6%	197	63.2%	0	16.8%	7353.8%
Licences and permits	393	393	0	0%	0	1%	1	3%	2	6%	4	1.1%	167	140.7%	(98.7%)
Agency services	800	800	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	30 997	33 697	12 147	39.2%	3 215	10.7%	16 588	49.2%	-	-	32 031	95.1%	0	407.4%	(100.0%)
Other own revenue	7 844	791	3 468	43.4%	486	6.2%	392	33.2%	117	15.0%	4 461	563.8%	5 008	23.4%	(98.2%)
Gains on disposal of PPE	37 803	10 000	0	-	701	1.9%	428	4.3%	169	2.7%	1 733	11.6%	-	6.2%	(100.0%)
Operating Expenditure	**294 032**	**297 024**	**34 240**	**16.8%**	**30 754**	**13.1%**	**40 029**	**19.2%**	**23 569**	**11.3%**	**128 592**	**61.9%**	**51 864**	**69.9%**	**(54.6%)**
Employee related costs	63 744	63 661	13 786	21.6%	10 038	15.7%	14 306	22.4%	8 646	13.6%	46 776	73.4%	13 163	82.7%	(34.3%)
Remuneration of councillors	3 371	3 371	758	26.7%	497	16.2%	526	17.1%	544	17.7%	2 324	79.7%	699	93.9%	(22.1%)
Debt impairment	10 333	10 333	-	-	2 120	20.5%	2 582	25.0%	-	-	4 703	45.5%	-	-	-
Depreciation and asset impairment	15 337	15 337	-	-	3 906	25.5%	5 150	33.6%	-	-	8 961	58.4%	-	27.8%	-
Finance charges	6 848	6 848	-	-	-	-	42	.6%	94	1.4%	136	2.0%	559	-	(73.8%)
Bulk purchases	42 300	42 300	9 360	22.2%	6 717	15.9%	6 649	15.5%	6 107	14.5%	28 763	68.1%	28 026	-	(78.2%)
Other Materials	6 864	6 864	1 157	13.5%	208	2.3%	2 060	23.2%	1 110	12.5%	4 535	51.4%	499	11.9%	122.6%
Contracted services	-	-	1 134	-	596	-	513	-	530	-	2 768	-	91	-	502.9%
Transfers and grants	-	-	2 430	-	1 832	-	2 117	-	2 038	-	8 416	-	2 233	-	(7.4%)
Other expenditure	53 638	57 222	5 519	10.3%	4 842	9.2%	6 177	10.8%	4 496	7.9%	21 133	36.9%	6 594	15.4%	(28.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	16.4%	-
Surplus/(Deficit)	**5 253**	**(39 336)**	**20 183**		**(10 608)**		**(816)**		**(7 785)**		**991**		**(30 712)**		
Transfers recognised - capital	-	-	-		8 521	-	10 686	-	-	-	19 208	-	-		-
Contributions recognised - capital	-	-	-		-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-		-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	**5 253**	**(39 336)**	**20 183**		**(2 088)**		**9 869**		**(7 785)**		**19 999**		**(30 712)**		
Taxation	-	-	-		-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation	**5 253**	**(39 336)**	**20 183**		**(2 088)**		**9 869**		**(7 785)**		**19 999**		**(30 712)**		
Attributable to minorities	-	-	-		-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality	**5 253**	**(39 336)**	**20 183**		**(2 088)**		**9 869**		**(7 785)**		**19 999**		**(30 712)**		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	**5 253**	**(39 336)**	**20 183**		**(2 088)**		**9 869**		**(7 785)**		**19 999**		**(30 712)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**33 150**	**26 517**	**2 879**	**8.7%**	**6 198**	**18.7%**	**10 801**	**40.7%**	**-**	**-**	**19 878**	**75.0%**	**4 805**	**40.8%**	**(100.0%)**
National Government	18 133	15 159	2 879	15.9%	3 804	20.9%	10 801	71.3%	-	-	17 484	115.3%	4 805	93.1%	(100.0%)
Provincial Government	81	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**18 240**	**15 159**	**2 879**	**15.8%**	**3 804**	**20.9%**	**10 801**	**71.3%**	**-**	**-**	**17 484**	**115.3%**	**4 805**	**95.8%**	**(100.0%)**
Borrowing	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 910	11 358	-	-	2 394	54.2%	-	-	-	-	2 394	21.1%	-	2.8%	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**33 150**	**26 517**	**2 879**	**8.7%**	**6 198**	**18.7%**	**10 801**	**40.7%**	**-**	**-**	**19 878**	**75.0%**	**4 805**	**40.8%**	**(100.0%)**
Governance and Administration	**1 925**	**1 744**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5%**	**-**
Executive & Council	273	58	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 400	760	-	-	-	-	-	-	-	-	-	-	-	1.7%	-
Corporate Services	1 344	930	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**1 110**	**44**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**18.7%**	**-**
Community & Social Services	131	28	-	-	-	-	-	-	-	-	-	-	-	2%	-
Sport And Recreation	115	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	862	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 159**	**25 159**	**2 879**	**15.9%**	**6 198**	**34.1%**	**10 801**	**42.9%**	**-**	**-**	**19 878**	**79.0%**	**4 805**	**83.8%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 159	25 159	2 879	15.9%	6 198	34.1%	10 801	42.9%	-	-	19 878	79.0%	4 805	83.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11.7%**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	66	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**186 614**	**170 378**	**34 772**	**18.6%**	**43 886**	**23.5%**	**44 504**	**26.1%**	**27 991**	**16.4%**	**151 154**	**88.7%**	**15 188**	**77.8%**	**84.4%**
Property rates, penalties and collection charges	26 000	26 000	1 844	7.1%	8 973	34.5%	3 755	14.4%	1 347	5.2%	15 925	61.3%	1 547	32.1%	(12.9%)
Service charges	164 261	99 777	19 248	9.8%	7 358	7.2%	12 752	16.6%	19 218	11.2%	48 746	44.6%	10 648	165.2%	(19.2%)
Other revenue	5 427	4 642	5 679	71.8%	12 415	126.5%	11 248	270.6%	19 422	402.2%	47 247	1 161.6%	681	-	1 923.7%
Government - operating	32 697	33 642	10 602	31.2%	9 368	30.1%	7 946	20.9%	-	-	32 340	95.2%	-	79.9%	-
Government - capital	10 000	10 000	-	-	4 418	39.5%	9 682	129.5%	-	-	14 100	139.0%	-	-	-
Interest	518	518	4	1.0%	1 774	338.5%	122	23.5%	6	1.1%	40	7.8%	-	58.7%	(100.0%)
Dividends															
Payments	**(178 446)**	**(182 260)**	**(33 483)**	**18.8%**	**(48 973)**	**27.4%**	**(41 362)**	**22.7%**	**(30 594)**	**16.8%**	**(154 231)**	**84.6%**	**(57 418)**	**152.4%**	**(46.7%)**
Suppliers and employees	(171 696)	(175 418)	(31 299)	18.2%	(40 668)	23.6%	(38 163)	22.3%	(27 555)	15.7%	(142 535)	81.0%	(56 125)	166.8%	(50.9%)

Finance charges	(6 846)	(6 846)	(192)	2.3%	(407)	0.6%	(4)	1%	(6)	1%	(998)	8.3%	(216)	324.4%	(99.3%)
Transfers and grants	-	-	(1 032)	-	(4 457)	-	(1 123)	-	(2 982)	-	(11 609)	-	(1 032)	-	(82.1%)
Net Cash from/(used) Operating Activities	**6 170**	**(11 699)**	**1 289**	**15.8%**	**(4 857)**	**(41.8%)**	**3 263**	**(28.9%)**	**(2 502)**	**21.9%**	**(3 998)**	**26.8%**	**(42 235)**	**1 024.2%**	**(82.9%)**
Cash Flow from Investing Activities															
Receipts	**36 735**	**15 925**	**10 370**	**26.8%**	**12 526**	**32.3%**	**80**	**.5%**	**-**	**-**	**22 976**	**144.3%**	**-**	**96.2%**	**-**
Proceeds on disposal of PPE	37 669	15 000	-	-	798	2.1%	80	.5%	-	-	878	5.9%	-	62.5%	-
Decrease in non-current debtors	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	115	172	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase in non-current investments	651	453	10 370	2 394.4%	11 728	2 609.2%	-	-	-	-	22 098	4 910.7%	-	-	-
Payments	**(10 139)**	**(10 139)**	**(4 275)**	**23.5%**	**(6 190)**	**34.1%**	**(3 133)**	**17.3%**	**(1 445)**	**8.0%**	**(15 053)**	**82.9%**	**(6 723)**	**36.8%**	**(78.5%)**
Capital assets	(10 139)	(10 139)	(4 275)	23.5%	(6 190)	34.1%	(3 133)	17.3%	(1 445)	8.0%	(15 053)	82.9%	(6 723)	36.8%	(78.5%)
Net Cash from/(used) Investing Activities	**26 596**	**(2 214)**	**6 095**	**29.8%**	**6 336**	**30.8%**	**(3 053)**	**(36.7%)**	**(1 445)**	**64.7%**	**7 923**	**(354.7%)**	**(6 723)**	**36 566.9%**	**(78.9%)**
Cash Flow from Financing Activities															
Receipts	**10 669**	**10 669**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**12**	**(27.8%)**	**(100.0%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	(6.5%)	-
Increase (decrease) in consumer deposits	109	109	-	-	-	-	-	-	-	-	-	-	12	(1 200.0%)	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(134)**	**-**	**(134)**	**-**	**(131)**	**103.9%**	**(1%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	(134)	-	(134)	-	(131)	103.9%	(1%)
Net Cash from/(used) Financing Activities	**10 669**	**10 669**	**-**	**-**	**-**	**-**	**-**	**-**	**(134)**	**(3.1%)**	**(134)**	**(3.1%)**	**(323)**	**(42.4%)**	**3.2%**
Net Increase/(Decrease) in cash held	**39 345**	**(3 527)**	**7 383**	**10.0%**	**1 342**	**3.4%**	**148**	**(4.2%)**	**(4 387)**	**124.4%**	**4 491**	**(127.8%)**	**(49 285)**	**(1 197.6%)**	**(91.1%)**
Cash/cash equivalents at the year begin:	(5 000)	-	1 847	(36.9%)	9 230	(184.6%)	16 533	-	10 720	-	1 847	-	(19 622)	4 658.8%	(103.8%)
Cash/cash equivalents at the year end:	34 345	(3 527)	9 230	26.8%	10 573	30.8%	16 730	(564.6%)	6 333	(180.8%)	6 338	(180.8%)	(68 918)	(913.8%)	(169.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 443	2.4%	1 455	2.3%	1 455	2.2%	56 054	93.0%	60 353	35.2%	-	-	-	-
Trade and Other Receivables from Exchange Transac	2 665	16.8%	1 942	15.8%	1 491	12.0%	6 917	53.3%	12 321	7.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	716	2.7%	676	2.5%	466	1.8%	23 457	93.0%	25 525	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 484	3.5%	1 396	3.3%	1 330	3.1%	38 391	90.1%	42 580	24.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 039	4.1%	868	3.4%	868	3.4%	22 023	88.9%	25 038	14.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	33	1.4%	33	1.4%	44	1.9%	2 248	95.2%	2 360	2.0%	-	-	-	-
Total By Income Source	**6 818**	**4.0%**	**6 368**	**3.7%**	**5 594**	**3.3%**	**152 195**	**89.0%**	**170 976**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	584	2.9%	523	2.6%	476	2.4%	18 227	92.0%	19 810	11.6%	-	-	-	-
Commercial	2 719	10.9%	2 338	9.4%	1 743	6.4%	20 032	74.9%	27 121	15.9%	-	-	-	-
Households	3 515	3.0%	3 508	3.0%	3 375	2.9%	113 522	91.1%	123 920	72.5%	-	-	-	-
Other	-	.8%	-	.8%	-	.7%	414	97.7%	424	.2%	-	-	-	-
Total By Customer Group	**6 818**	**4.0%**	**6 368**	**3.7%**	**5 594**	**3.3%**	**152 195**	**89.0%**	**170 976**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	3 006	7.4%	-	-	3 194	7.9%	34 240	84.7%	40 440	65.4%
Bulk Water	1 749	9.4%	1 628	8.7%	1 637	8.8%	13 677	73.2%	18 691	30.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	511	18.6%	610	22.2%	1 629	59.2%	2 749	4.4%
Total	**4 755**	**7.7%**	**2 139**	**3.5%**	**5 441**	**8.8%**	**49 546**	**80.1%**	**61 879**	**100.0%**

Contact Details

Municipal Manager	Mr G Lategan (Acting)	053 313 7330
Financial Manager	Mr Cecilius Mashimbye (Acting)	053 313 7356

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: KGATELOPELE (NC086)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**75 394**	**75 383**	**39 865**	**52.9%**	**216**	**.3%**	**3 183**	**4.2%**	**7 585**	**10.1%**	**50 850**	**67.5%**	**8 662**	**62.9%**	**(12.3%)**
Property rates	10 218	10 218	23 078	225.9%	-	-	-	-	0	-	23 078	225.9%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 163	20 163	4 733	23.4%	214	1.1%	1 533	7.6%	3 682	18.3%	9 973	47.4%	3 998	63.8%	(07.9%)
Service charges - water revenue	8 460	8 460	1 912	22.6%	1	-	726	8.6%	1 079	12.7%	3 721	43.9%	1 633	68.7%	(34.7%)
Service charges - sanitation revenue	4 461	4 461	1 186	26.7%	-	-	371	8.3%	650	14.6%	2 131	47.8%	1 091	76.7%	(37.2%)
Service charges - refuse revenue	6 217	6 217	1 498	24.1%	-	-	597	9.2%	930	15.1%	2 946	47.4%	1 663	73.3%	(53.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	260	260	40	15.3%	-	-	12	4.9%	26	10.1%	78	30.0%	38	40.4%	(33.3%)
Interest earned - external investments	130	130	28	21.4%	-	-	6	4.8%	24	18.2%	58	44.6%	-	-	(100.0%)
Interest earned - outstanding debtors	180	180	27	15.1%	-	-	8	4.6%	16	8.9%	52	28.7%	26	70.1%	(43.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	50	50	6	12.0%	-	-	-	-	-	-	6	12.0%	7	52.7%	(100.0%)
Licences and permits	144	144	9	6.1%	1	7%	1	.7%	488	338.4%	499	345.9%	8	(949.8%)	6 117.1%
Agency services	900	900	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	21 917	21 917	7 240	33.1%	-	-	-	-	1 315	5.0%	8 460	38.6%	183	104.3%	663.7%
Other own revenue	2 324	2 102	187	8.1%	-	-	12	.6%	58	2.8%	258	12.0%	327	12.3%	(81.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**75 366**	**75 394**	**17 134**	**22.7%**	**-**	**-**	**3 323**	**4.4%**	**10 424**	**21.8%**	**30 881**	**48.9%**	**12 348**	**67.0%**	**33.0%**
Employee related costs	21 768	24 229	4 758	21.9%	-	-	1 572	6.5%	(1 675)	(6.9%)	4 656	19.0%	4 417	71.2%	(137.4%)
Remuneration of councillors	2 596	2 455	534	20.6%	-	-	174	7.1%	(166)	(6.8%)	542	22.2%	381	63.3%	(139.9%)
Debt impairment	5 800	5 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 330	4 330	-	-	-	-	-	-	(1 349)	(31.7%)	(1 349)	(31.7%)	-	-	(100.0%)
Finance charges	300	230	22	6.4%	-	-	5	2.3%	1	.4%	28	12.4%	26	28.8%	(96.7%)
Bulk purchases	16 991	16 991	4 664	27.4%	-	-	820	3.7%	812	4.8%	6 599	38.8%	3 215	68.4%	(74.7%)
Other Materials	5 204	5 214	341	6.5%	-	-	104	2.0%	2	.1%	448	8.6%	251	33.8%	(99.8%)
Contracted services	3 600	3 600	1 037	28.8%	-	-	-	-	463	12.8%	874	24.3%	195	144.2%	(100.0%)
Transfers and grants	5 233	5 233	2 421	46.4%	-	-	662	12.7%	19 390	370.6%	23 478	448.7%	2 046	172.6%	848.1%
Other expenditure	9 154	7 102	2 311	25.7%	-	-	180	2.5%	(549)	(7.8%)	2 148	30.2%	1 048	37.7%	(52.7%)
Loss on disposal of PPE	-	-	(109)	-	-	-	-	-	-	-	(109)	-	(0)	-	(100.0%)
Surplus/(Deficit)	**(2)**	**1**	**22 730**		**216**		**(140)**		**(2 839)**		**13 970**		**(3 687)**		
Transfers recognised - capital	12 707	12 703	2 936	23.1%	-	-	-	-	13 010	100.4%	16 453	129.5%	442	106.3%	2 827.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 705**	**12 705**	**25 666**		**216**		**(140)**		**4 686**		**30 429**		**(3 245)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**12 705**	**12 705**	**25 666**		**216**		**(140)**		**4 686**		**30 429**		**(3 245)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 705**	**12 705**	**25 666**		**216**		**(140)**		**4 686**		**30 429**		**(3 245)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 705**	**12 705**	**25 666**		**216**		**(140)**		**4 686**		**30 429**		**(3 245)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**12 707**	**12 707**	**-**	**-**	**3 217**	**25.3%**	**13**	**.1%**	**8 351**	**65.7%**	**11 580**	**91.1%**	**456**	**123.9%**	**1 732.9%**
National Government	7 923	9 107	-	-	3 217	40.6%	13	.1%	8 351	91.7%	11 580	127.2%	456	86.7%	1 732.9%
Provincial Government	4 776	3 600	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**12 707**	**12 707**	**-**	**-**	**3 217**	**25.3%**	**13**	**.1%**	**8 351**	**65.7%**	**11 580**	**91.1%**	**456**	**130.7%**	**1 732.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	2%	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**12 707**	**12 707**	**-**	**-**	**3 217**	**25.3%**	**13**	**.1%**	**8 351**	**65.7%**	**11 580**	**91.1%**	**456**	**123.9%**	**1 732.9%**
Governance and Administration	-	-	-	-	-	-	-	-	**469**	-	**469**	-	-	**0%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	469	-	469	-	-	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	4.8%	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 100**	**2 100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**456**	**186.4%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	2 100	2 100	-	-	-	-	-	-	-	-	-	-	456	186.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 607**	**10 607**	**-**	**-**	**3 217**	**30.3%**	**13**	**.1%**	**7 881**	**74.4%**	**11 126**	**104.8%**	**-**	**-**	**(100.0%)**
Electricity	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	8 916	8 916	-	-	3 217	36.1%	-	-	7 429	87.8%	11 646	130.6%	-	-	(100.0%)
Waste Water Management	191	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	191	-	-	-	-	13	6.7%	43	22.4%	75	39.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**88 068**	**88 071**	**29 205**	**33.2%**	**18 555**	**21.1%**	**23 414**	**26.6%**	**4 830**	**5.5%**	**76 003**	**86.3%**	**10 187**	**92.2%**	**(52.2%)**
Property rates, penalties and collection charges	10 218	10 218	1 604	15.7%	1 920	18.8%	1 682	16.5%	2 102	20.6%	7 308	71.5%	1 831	142.6%	29.0%
Service charges	39 054	39 054	6 968	17.7%	5 601	14.6%	5468	14.2%	6 501	16.6%	23 648	63.6%	5 494	139.2%	(31.0%)
Other revenue	2 824	2 824	2 099	81.3%	651	23.1%	3 035	99.2%	(3 826	159.5%	3 421	96.5%	11 026	46.1%	272.2%
Government - operating	21 917	21 917	10 536	48.3%	7 291	33.3%	4 275	19.5%	-	-	22 663	100.7%	-	89.8%	
Government - capital	12 057	12 057	6 482	53.8%	2 088	17.3%	8 924	74.0%	-	-	17 494	145.1%	-	89.8%	
Interest	1 998	1 998	312	15.7%	1 004	50.6%	30	0.7%	40	13.9%	1 386	40.2%	17	222.3%	140.8%
Dividends															
Payments	**(67 387)**	**(75 364)**	**(16 530)**	**24.5%**	**(12 781)**	**19.0%**	**(8 857)**	**11.8%**	**(16 028)**	**21.3%**	**(54 196)**	**71.9%**	**(9 645)**	**112.7%**	**66.2%**
Suppliers and employees	(61 800)	(69 903)	(16 077)	26.0%	(12 380)	20.0%	(8 646)	12.4%	(9 633)	13.8%	(46 736)	66.9%	(9 62	112.7%	6.0%

Finance charges	(589)	(233)	(52)	6.4%	(1)	1.9%	-	-	(11)	4.6%	(49)	17.2%	(18)	34.4%	(40.1%)
Transfers and grants	(5 239)	(5 233)	(421)	8.0%	(388)	7.4%	(313)	6.1%	(6 360)	121.6%	(1 007)	141.2%	(68)	116.3%	(537.2%)
Net Cash from/(used) Operating Activities	**20 691**	**12 757**	**12 685**	**61.3%**	**2 774**	**27.8%**	**14 557**	**114.6%**	**(11 108)**	**(68.1%)**	**21 817**	**171.7%**	**452**	**2.7%**	**(2 524.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	**104**	-	-	-	-	-	-	-	**104**	-	**0**	-	**(100.0%)**
Proceeds on disposal of PPE	-	-	104	-	-	-	-	-	-	-	104	-	0	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(12 707)**	**(12 758)**	**(2 416)**	**19.0%**	**(1 437)**	**11.3%**	**-**	**-**	**-**	**-**	**(3 853)**	**30.3%**	**-**	**26.7%**	**-**
Capital assets	(12 707)	(12 758)	(2 416)	19.0%	(1 437)	11.3%	-	-	-	-	(3 853)	30.3%	-	26.7%	-
Net Cash from/(used) Investing Activities	**(12 707)**	**(12 758)**	**(2 310)**	**18.2%**	**(1 437)**	**11.3%**	**-**	**-**	**-**	**-**	**(3 743)**	**29.3%**	**0**	**26.7%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	**13**	-	**16**	-	**10**	-	**12**	-	**49**	-	-	-	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	13	-	16	-	10	-	12	-	49	-	-	-	(100.0%)
Payments	**-**	**(9 805)**	**(1680)**	**-**	**(1680)**	**-**	**-**	**-**	**(1 219)**	**1 1%**	**(714)**	**7 1%**	**(1 618)**	**96.9%**	**18.9%**
Repayment of borrowing	-	(9 805)	(168)	-	(168)	-	-	-	(1 219)	1 1%	(714)	7 1%	(1 618)	96.9%	18.9%
Net Cash from/(used) Financing Activities	**-**	**(9 805)**	**(268)**	**-**	**(65)**	**-**	**10**	**(15%)**	**(207)**	**3.1%**	**(666)**	**6.8%**	**(1 592)**	**74.4%**	**52.2%**
Net Increase/(Decrease) in cash held	**7 974**	**(9 807)**	**10 007**	**126.5%**	**4 252**	**53.3%**	**14 567**	**(146.8%)**	**(11 508)**	**117.3%**	**17 406**	**(177.6%)**	**284**	**(58.9%)**	**(4 453.8%)**
Cash/cash equivalents at the year begin:	-	-	383	-	10 468	-	14 154	-	29 088	-	383	-	(3 807)	-	(1 112.8%)
Cash/cash equivalents at the year end:	7 974	(9 807)	10 468	131.3%	14 721	184.6%	28 288	(268.8%)	17 788	(181.3%)	17 788	(181.3%)	(3 523)	(58.9%)	(717.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts in Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 277	14.5%	580	3.7%	453	2.9%	12 294	78.9%	15 607	31.1%	-	-	-	-
Receivables from Exchange Transactions - Electricity	1 698	26.3%	582	9.0%	664	9.8%	3 499	53.9%	6 448	13.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 026	9.8%	698	6.3%	552	5.0%	10 057	82.5%	15 747	31.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	714	11.4%	238	3.8%	238	3.8%	5 102	81.4%	6 289	12.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	863	13.8%	234	3.8%	217	3.5%	4 973	79.5%	6 287	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	8	14.1%	3	5.9%	2	3.8%	41	77.1%	53	0%	-	-	-	-
Interest on Arrear Debtor Accounts	3	1.6%	1	4%	1	4%	180	97.9%	184	4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 467)	196.4%	2	(2%)	2	(2%)	708	(96.4%)	(735)	(1 2%)	-	-	-	-
Total By Income Source	**5 911**	**11.8%**	**2 362**	**4.6%**	**2 038**	**4.1%**	**40 051**	**79.6%**	**50 201**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	8	2%	64	4.2%	61	4.0%	1 381	91.2%	1 514	3.0%	-	-	-	-
Commercial	966	10.1%	433	4.5%	270	2.8%	8 056	82.7%	9 726	19.3%	-	-	-	-
Households	4 894	12.9%	1 828	4.8%	1 676	4.4%	29 532	78.0%	37 931	75.5%	-	-	-	-
Other	43	3.8%	38	3.3%	32	2.8%	1 082	93.8%	1 152	2.3%	-	-	-	-
Total By Customer Group	**5 911**	**11.8%**	**2 362**	**4.6%**	**2 038**	**4.1%**	**40 051**	**79.6%**	**50 201**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	1 310	29.9%	3 077	70.1%	4 387	11.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	6 466	100.0%	6 466	16.4%
VAT (output less input)	6	100.0%	-	-	-	-	-	-	6	-
Pensions / Retirement	-	-	-	-	-	-	3 754	100.0%	3 754	9.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 862	22.7%	1 107	13.5%	621	7.6%	4 620	56.3%	8 210	21.1%
Auditor-General	3	-	54	8%	52	8%	6 618	98.6%	6 722	17.2%
Other	46	4%	-	-	-	-	9 479	99.5%	9 527	24.4%
Total	**1 916**	**4.9%**	**1 161**	**3.0%**	**1 982**	**5.1%**	**33 954**	**87.0%**	**39 073**	**100.0%**

Contact Details

Municipal Manager	Mr Morgan Mokwena	053 384 8600
Financial Manager	Mr Piers Benjamin	053 384 8600

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DC8 MGCAWU (DC8)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**62 534**	**64 967**	**23 511**	**37.6%**	**21 515**	**34.4%**	**14 400**	**22.2%**	**3 563**	**5.5%**	**62 988**	**97.0%**	**656**	**88.8%**	**445.5%**
Property rates	-	-	-	-	-	-	-	-	(687)	-	(687)	-	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	85	85	11	13.1%	69	(6.0%)	2	8.6%	1	3.4%	8	28.6%	11	13.7%	(63.0%)
Interest earned - external investments	368	370	102	28.1%	79	23.6%	111	29.7%	27	7.3%	320	86.2%	41	43.5%	(32.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	56 464	57 464	23 338	41.3%	17 911	31.7%	12 558	21.9%	(108)	(.2%)	53 702	93.5%	638	96.8%	(100.0%)
Other own revenue	5 616	6 048	58	1.0%	3 537	63.0%	1 728	31.7%	4 434	84.7%	9 847	162.8%	666	31.3%	(732.0%)
Gains on disposal of PPE	20	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**61 232**	**63 674**	**13 280**	**21.7%**	**16 758**	**27.4%**	**11 316**	**17.7%**	**14 387**	**22.5%**	**55 742**	**87.5%**	**12 858**	**95.8%**	**12.0%**
Employee related costs	45 765	40 427[1]	8 814	21.6%	10 662	26.2%	8 668	22.0%	9 455	23.6%	36 599	93.0%	8 414	99.7%	14.2%
Remuneration of councillors	3 315	3 662	737	20.3%	767	21.4%	679	23.8%	764	18.1%	3 515	83.2%	602	108.3%	(23.9%)
Debt impairment	-	132	-	-	-	-	-	-	169	127.1%	169	127.1%	-	-	(100.0%)
Depreciation and asset impairment	602	602	-	-	450	71.4%	-	-	191	10.8%	641	85.9%	-	73.4%	(100.0%)
Finance charges	134	210	47	34.8%	(18)	(13.2%)	7	3.5%	(3)	(1.1%)	34	16.2%	-	69.9%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 870	874	458	24.5%	685	36.6%	172	19.8%	598	68.4%	1 912	218.7%	827	105.2%	(28.0%)
Contracted services	135	60	-	-	2	2.0%	2	4.2%	4	6.8%	9	15.0%	-	3.8%	83.8%)
Transfers and grants	-	4 272	466	-	606	-	160	3.9%	1 570	36.8%	2 827	62.2%	-	-	(100.0%)
Other expenditure	14 131	13 536	2 838	20.0%	3 606	25.1%	1 130	8.7%	1 640	12.6%	9 291	71.2%	2 668	87.8%	(38.6%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 302**	**1 093**	**10 231**		**4 755**		**3 084**		**(10 824)**		**7 247**		**(12 200)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 302**	**1 093**	**10 231**		**4 755**		**3 084**		**(10 824)**		**7 247**		**(12 200)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 302**	**1 093**	**10 231**		**4 755**		**3 084**		**(10 824)**		**7 247**		**(12 200)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 302**	**1 093**	**10 231**		**4 755**		**3 084**		**(10 824)**		**7 247**		**(12 200)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 302**	**1 093**	**10 231**		**4 755**		**3 084**		**(10 824)**		**7 247**		**(12 200)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**870**	**603**	**22**	**2.5%**	**47**	**5.4%**	**-**	**-**	**276**	**45.8%**	**345**	**57.2%**	**139**	**42.4%**	**98.7%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	870	603	22	2.5%	47	5.4%	-	-	276	45.8%	345	57.2%	139	42.3%	98.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**870**	**603**	**22**	**2.5%**	**47**	**5.4%**	**-**	**-**	**276**	**45.8%**	**345**	**57.2%**	**139**	**42.4%**	**98.7%**
Governance and Administration	**431**	**175**	**19**	**4.4%**	**44**	**9.7%**	**-**	**-**	**168**	**69.7%**	**231**	**78.4%**	**138**	**49.9%**	**87.1%**
Executive & Council	43	164	-	-	13	29.6%	-	-	-	-	13	7.7%	-	-	97.7%
Budget & Treasury Office	443	92	-	-	-	-	-	-	168	210.2%	168	210.2%	-	-	92.1%
Corporate Services	163	139	22	13.8%	(1)	(.5%)	-	-	68	51.2%	89	68.6%	138	41.2%	(53.5%)
Community and Public Safety	**116**	**147**	**-**	**-**	**16**	**14.4%**	**-**	**-**	**42**	**51.1%**	**57**	**38.7%**	**-**	**38.9%**	**-100.0%)**
Community & Social Services	113	116	-	-	36	31.7%	-	-	16	13.8%	52	44.4%	-	6.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	10	10	-	-	-	-	-	-	-	-	-	-	-	69.2%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	69.5%	-
Health	10	10	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**88**	**88**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	88	88	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**62 514**	**62 811**	**24 839**	**39.7%**	**25 370**	**40.6%**	**20 189**	**32.1%**	**913**	**1.5%**	**71 312**	**113.5%**	**3 537**	**127.5%**	**(74.2%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	6 758	4 972	3 494	59.7%	8 296	140.6%	7 219	145.2%	822	16.5%	19 791	397.1%	1 708	702.3%	631.9%
Government - operating	54 464	57 464	21 332	37.8%	16 966	30.1%	12 858	22.4%	-	-	51 157	89.1%	1 800	102.8%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	293	375	102	35.1%	79	23.6%	111	29.7%	90	24.0%	384	102.4%	29	45.4%	217.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(60 598)**	**(59 537)**	**(15 202)**	**25.1%**	**(39 681)**	**65.5%**	**(11 015)**	**18.5%**	**(12 607)**	**21.2%**	**(67 825)**	**114.1%**	**(13 234)**	**132.7%**	**(4.9%)**
Suppliers and employees	(60 465)	(59 403)	(15 127)	25.1%	(39 581)	65.7%	(10 949)	18.5%	(11 533)	19.6%	(66 998)	111.2%	(13 234)	132.8%	(16.8%)

Finance charges	(134)	(134)	(47)	34.8%	(19)	14.0%	-	-	-	-	(68)	49.4%	-	69.8%	-
Transfers and grants	-	-	-	-	-	-	(168)	-	(1 272)	-	(1 440)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**1 915**	**3 274**	**9 536**	**563.1%**	**(2 716)**	**(183.7%)**	**9 174**	**283.2%**	**(11 556)**	**(357.2%)**	**3 465**	**104.8%**	**(9 717)**	**2 783.8%**	**28.3%**
Cash Flow from Investing Activities															
Receipts	**20**	**1 569**	**-**	**-**	**-**	**-**	**93**	**5.9%**	**-**	**-**	**93**	**5.9%**	**-**	**-**	**-**
Proceeds on disposal of PPE	20	1 569	-	-	-	-	93	5.9%	-	-	93	5.9%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(878)**	**(603)**	**(22)**	**2.5%**	**(47)**	**5.4%**	**-**	**-**	**(208)**	**43.7%**	**(328)**	**54.2%**	**(139)**	**42.4%**	**85.5%**
Capital assets	(878)	(603)	(22)	2.5%	(47)	5.4%	-	-	(208)	43.7%	(328)	54.2%	(139)	42.4%	85.5%
Net Cash from/(used) Investing Activities	**(858)**	**966**	**(22)**	**2.6%**	**(47)**	**5.5%**	**93**	**9.6%**	**(316)**	**(26.7%)**	**(233)**	**(34.2%)**	**(139)**	**(25.6%)**	**85.5%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(489)**	**(489)**	**575**	**(50.6%)**	**(1501)**	**56.1%**	**-**	**-**	**-**	**-**	**(489)**	**(15.1%)**	**-**	**(12.7%)**	**-**
Repayment of borrowing	(489)	(489)	575	(50.6%)	(1501)	56.1%	-	-	-	-	(489)	(15.1%)	-	(12.7%)	-
Net Cash from/(used) Financing Activities	**(489)**	**(489)**	**575**	**(50.6%)**	**(1501)**	**56.1%**	**-**	**-**	**-**	**-**	**(489)**	**15.3%**	**-**	**52.2%**	**-**
Net Increase/(Decrease) in cash held	**568**	**3 949**	**9 936**	**1 493.1%**	**(4 142)**	**(622.4%)**	**9 267**	**241.2%**	**(11 952)**	**(311.3%)**	**3 110**	**81.0%**	**(9 856)**	**(363.4%)**	**21.2%**
Cash/cash equivalents at the year begin:	3 861	(1 540)	105	2.7%	10 041	260.1%	3 889	402.9%	13 140	(1 567.2%)	363	(7.5%)	9 426	164.8%	60.6%
Cash/cash equivalents at the year end:	**4 429**	**2 409**	**10 041**	**221.8%**	**5 899**	**134.0%**	**13 156**	**639.3%**	**1 215**	**131.5%**	**3 473**	**131.5%**	**(156)**	**(16.4%)**	**(539.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	89	100.0%	89	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**89**	**100.0%**	**89**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	89	100.0%	89	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**89**	**100.0%**	**89**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Dass		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	915	100.0%	-	-	-	-	-	-	915	100.0%
Total	**915**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**915**	**100.0%**

Contact Details

Municipal Manager	Mr Elias Ntsiba	054 337 3500
Financial Manager	Mr P Mavuka	054 337 3500

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: SOL PLAATJE (NC091)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 740 221**	**1 794 620**	**612 746**	**35.0%**	**389 597**	**22.3%**	**431 011**	**24.0%**	**364 968**	**20.3%**	**1 798 323**	**100.2%**	**327 667**	**96.4%**	**11.4%**
Property rates	423 808	443 808	246 607	58.2%	71 886	17.0%	90 780	20.5%	74 779	16.8%	484 397	109.1%	60 186	100.2%	24.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	601 596	601 596	179 765	27.6%	137 832	21.2%	159 658	24.0%	152 172	22.4%	629 427	96.6%	143 057	95.8%	6.4%
Service charges - water revenue	240 333	235 333	54 752	22.3%	58 921	23.2%	69 736	29.6%	51 359	21.8%	232 672	98.9%	49 146	97.3%	4.5%
Service charges - sanitation revenue	72 545	71 645	17 922	24.7%	17 953	24.7%	17 988	25.0%	17 960	25.0%	71 845	100.0%	16 718	100.1%	7.4%
Service charges - refuse revenue	50 426	53 863	12 491	36.8%	13 462	39.8%	13 494	25.0%	13 510	25.1%	53 915	100.0%	11 832	101.1%	14.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	19 162	18 262	2 457	12.8%	2 478	12.9%	2 484	24.1%	2 567	24.2%	9 978	95.8%	4 162	93.4%	(43.2%)
Interest earned - external investments	16 000	19 000	1 830	11.4%	2 005	12.5%	1 482	7.7%	14 027	73.8%	19 322	101.7%	10 872	123.5%	119.0%
Interest earned - outstanding debtors	50 000	85 000	21 647	43.3%	26 992	54.0%	26 750	33.2%	25 606	30.3%	99 994	134.1%	17 109	112.4%	51.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 419	15 870	2 414	23.2%	3 494	33.6%	2 724	17.2%	2 550	15.7%	11 122	70.1%	1 154	39.8%	116.8%
Licences and permits	2 866	2 962	704	25.0%	627	22.0%	1 040	35.2%	711	24.0%	3 088	104.1%	596	121.8%	19.1%
Agency services	5 805	5 805	-	-	-	-	-	-	-	-	-	-	321	139.4%	(100.0%)
Transfers recognised - operational	164 797	170 638	59 923	36.3%	51 524	30.9%	39 122	22.9%	-	-	150 578	88.2%	-	86.8%	-
Other own revenue	34 324	23 558	10 962	31.9%	5 724	16.0%	6 649	19.5%	7 474	22.3%	30 810	99.2%	8 481	81.4%	(11.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	2 000	-	2 000	-	-	-	(100.0%)
Operating Expenditure	**1 738 342**	**1 753 016**	**475 104**	**27.3%**	**370 165**	**21.3%**	**326 481**	**18.6%**	**352 149**	**20.1%**	**1 523 870**	**86.9%**	**333 636**	**86.6%**	**5.5%**
Employee related costs	597 264	601 580	141 836	23.7%	145 275	24.3%	136 572	22.7%	133 317	20.8%	549 000	91.3%	120 930	89.7%	3.6%
Remuneration of councillors	21 366	21 366	4 898	22.4%	4 858	22.3%	5 704	26.9%	5 230	24.5%	20 948	98.0%	5 460	99.4%	(4.2%)
Debt impairment	161 000	161 000	140 000	86.1%	16 000	9.9%	-	-	-	-	161 000	100.0%	-	100.0%	-
Depreciation and asset impairment	53 600	53 600	-	-	-	-	-	-	-	-	-	-	35	1%	(100.0%)
Finance charges	29 700	29 690	-	-	14 707	49.5%	-	-	14 291	48.0%	29 018	97.7%	14 919	97.9%	(4.4%)
Bulk purchases	401 000	402 400	80 002	20.0%	115 884	28.1%	108 240	23.4%	88 240	19.1%	407 624	89.1%	79 893	85.4%	14.8%
Other Materials	81 600	136 653	16 747	20.5%	25 926	31.8%	23 200	17.0%	33 686	40.8%	121 572	89.0%	20 976	91.1%	114.4%
Contracted services	-	33 290	5 152	-	8 956	-	6 482	29.0%	11 010	34.5%	29 604	87.8%	-	-	(100.0%)
Transfers and grants	55 000	57 000	21 471	39.0%	1 796	3.3%	9 630	16.9%	10 784	18.9%	43 681	76.6%	10 075	66.7%	(45.0%)
Other expenditure	277 174	188 130	44 998	16.2%	39 711	14.3%	36 515	19.5%	41 619	21.5%	162 841	82.1%	69 668	87.2%	(40.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**10 879**	**40 604**	**137 643**		**19 433**		**104 530**		**12 819**		**274 453**		**(5 969)**		
Transfers recognised - capital	64 278	120 213	-	-	870	1.4%	-	-	3 888	3.2%	4 758	4.0%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**75 135**	**161 018**	**137 643**		**20 307**		**104 530**		**16 707**		**279 207**		**(5 969)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**75 135**	**161 018**	**137 643**		**20 307**		**104 530**		**16 707**		**279 207**		**(5 969)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**75 135**	**161 018**	**137 643**		**20 307**		**104 530**		**16 707**		**279 207**		**(5 969)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**75 135**	**161 018**	**137 643**		**20 307**		**104 530**		**16 707**		**279 207**		**(5 969)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**111 789**	**201 018**	**20 671**	**18.5%**	**37 167**	**33.3%**	**23 127**	**11.5%**	**73 662**	**36.6%**	**154 627**	**76.9%**	**62 746**	**75.3%**	**17.4%**
National Government	64 278	94 540	13 402	20.9%	19 493	30.3%	10 084	10.7%	41 984	44.4%	84 963	89.9%	11 524	71.6%	264.2%
Provincial Government	-	20 619	3 909	-	8 132	-	2 103	10.2%	1 521	7.4%	15 610	75.7%	14 944	89.4%	(89.8%)
District Municipality	-	5 000	39	-	-	-	1 363	27.3%	1 902	38.0%	3 305	67.9%	5 153	103.1%	(81.3%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**64 278**	**120 213**	**17 291**	**26.9%**	**27 617**	**43.0%**	**13 552**	**11.3%**	**43 408**	**37.8%**	**103 858**	**86.4%**	**31 621**	**75.9%**	**43.9%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	47 433	80 805	3 380	7.1%	9 551	20.1%	9 573	11.8%	29 103	34.2%	50 608	62.7%	31 125	74.9%	(6.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	2	-	2	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**111 789**	**201 018**	**20 671**	**18.5%**	**37 167**	**33.3%**	**23 127**	**11.5%**	**73 662**	**36.6%**	**154 627**	**76.9%**	**62 746**	**75.3%**	**17.4%**
Governance and Administration	7 168	7 168	15	7%	719	9.1%	760	4.0%	1 191	41.3%	1 978	11.0%	3 958	11.1%	44.9%
Executive & Council	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	4 000	4 000	53	1.3%	235	5.2%	256	6.6%	3 281	73.4%	3 826	88.2%	2 028	104.7%	64.8%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	15 000	14 000	8	-	671	4.5%	1 101	9.1%	10 031	77.4%	12 972	91.4%	3 995	74.4%	158.9%
Community & Social Services	14 596	11 818	8	-	673	4.6%	786	6.6%	9 929	84.0%	11 396	96.4%	2 033	74.4%	388.6%
Sport And Recreation	-	1 264	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	1 000	-	-	-	-	315	31.5%	960	96.0%	1 484	148.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 100**	**20 948**	**4 202**	**46.2%**	**3 328**	**36.5%**	**5 220**	**24.9%**	**7 831**	**37.4%**	**20 584**	**98.3%**	**23 662**	**109.6%**	**(66.9%)**
Planning and Development	6 100	10 948	670	9.8%	3 108	34.2%	2 424	22.1%	3 247	29.6%	9 449	86.3%	3 745	79.2%	(13.3%)
Road Transport	-	10 000	3 327	-	218	-	2 800	28.0%	4 579	45.7%	10 921	109.2%	19 858	114.3%	(77.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**76 512**	**138 933**	**16 416**	**21.5%**	**32 633**	**43.3%**	**16 300**	**11.7%**	**51 548**	**37.1%**	**117 195**	**84.4%**	**34 539**	**68.3%**	**49.2%**
Electricity	11 000	24 000	3 016	27.4%	5 302	48.1%	3 967	16.5%	9 958	41.5%	21 952	88.0%	3 698	58.7%	170.2%
Water	15 460	49 674	2 991	19.3%	9 668	64.6%	1 369	2.8%	29 688	54.3%	41 143	83.0%	13 946	66.3%	109.4%
Waste Water Management	49 052	63 260	11 411	23.3%	17 742	36.2%	10 964	16.8%	14 731	22.9%	54 848	83.8%	17 026	71.8%	(14.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	868	42.9%	(100.0%)
Other	**4 000**	**19 556**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 696 222**	**1 662 433**	**341 633**	**21.3%**	**412 886**	**25.7%**	**386 634**	**23.2%**	**313 642**	**18.9%**	**1 454 195**	**87.5%**	**281 689**	**94.4%**	**11.3%**
Property rates, penalties and collection charges	377 188	355 470	57 143	15.1%	100 518	26.6%	96 649	27.2%	60 198	16.9%	314 507	88.5%	41 850	86.0%	43.8%
Service charges	864 467	853 810	183 368	26.8%	191 668	21.1%	187 362	22.0%	194 446	22.8%	763 219	89.4%	178 268	94.4%	9.1%
Other revenue	62 525	63 238	16 488	26.4%	11 652	7.0%	12 662	20.0%	13 192	20.9%	54 133	85.6%	21 623	109.5%	-39.0%
Government - operating	164 764	170 618	63 647	38.6%	53 010	32.2%	8 663	5.1%			127 666	74.8%		92.7%	
Government - capital	192 278	179 307	20 987	10.9%	55 038	28.6%	69 698	38.9%	8 928	4.9%	154 651	86.2%		100.0%	(100.0%)
Interest	34 000	39 000	14 488	42.6%	20 998	169.0%	27 210	27.0%	34 872	40.2%	118 568	111.7%	34 001	117.5%	17.2%
Dividends															
Payments	**(1 473 742)**	**(1 469 215)**	**(349 933)**	**23.1%**	**(313 677)**	**21.2%**	**(331 233)**	**21.6%**	**(334 447)**	**22.5%**	**(1 319 486)**	**88.4%**	**(326 208)**	**96.3%**	**2.5%**
Suppliers and employees	(1 438 805)	(1 449 938)	(327 701)	22.8%	(286 670)	20.8%	(318 701)	22.0%	(317 259)	21.9%	(1 272 330)	87.8%	(300 677)	96.8%	3.4%

Finance charges	(29 766)	(29 693)	-	-	(14 727)	49.6%	-	-	(14 281)	48.0%	(29 618)	97.7%	(14 916)	98.15	(5.4%)
Transfers and grants	(1 000)	(10 918)	(1 122)	64.3%	(448)	8.0%	(1 024)	23.2%	(2 627)	38.9%	(6 159)	83.7%	(4 434)	234.8%	(53.5%)
Net Cash from/(used) Operating Activities	**132 479**	**173 218**	**700**	**-3%**	**59 899**	**74.7%**	**64 852**	**27.4%**	**(28 508)**	**(12.8%)**	**143 706**	**83.8%**	**(44 511)**	**82.2%**	**(53.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(111 709)	(281 918)	(20 671)	18.5%	(37 167)	33.3%	(23 127)	11.5%	(73 662)	36.6%	(154 623)	76.9%	(62 745)	75.5%	17.4%
Capital assets	(111 709)	(281 918)	(20 671)	18.5%	(37 167)	33.3%	(23 127)	11.5%	(73 662)	36.6%	(154 623)	76.9%	(62 745)	75.5%	17.4%
Net Cash from/(used) Investing Activities	**(111 709)**	**(281 918)**	**(20 671)**	**18.5%**	**(37 167)**	**33.3%**	**(23 127)**	**11.5%**	**(73 662)**	**36.6%**	**(154 623)**	**76.9%**	**(62 745)**	**75.5%**	**17.4%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(10 878)	(10 878)	-	-	(5 852)	53.3%	-	-	(5 025)	46.2%	(10 878)	99.9%	(7 183)	86.9%	(30.1%)
Repayment of borrowing	(10 878)	(10 878)	-	-	(5 852)	53.3%	-	-	(5 025)	46.2%	(10 878)	99.9%	(7 183)	86.9%	(30.1%)
Net Cash from/(used) Financing Activities	**(10 878)**	**(10 878)**	**-**	**-**	**(5 852)**	**53.3%**	**-**	**-**	**(5 025)**	**46.2%**	**(10 878)**	**99.9%**	**(7 183)**	**86.9%**	**(30.1%)**
Net Increase/(Decrease) in cash held	**9 892**	**(30 678)**	**(19 971)**	**(201.9%)**	**50 940**	**566.3%**	**41 676**	**(187.7%)**	**(99 488)**	**257.2%**	**(21 795)**	**56.2%**	**(114 440)**	**53.1%**	**(13.1%)**
Cash/cash equivalents at the year begin:	214 492	270 407	270 407	126.4%	250 496	116.1%	311 536	115.1%	302 250	128.2%	270 407	160.0%	384 686	100.0%	19.8%
Cash/cash equivalents at the year end:	**224 384**	**239 729**	**250 436**	**110.8%**	**311 536**	**156.8%**	**353 212**	**149.2%**	**202 762**	**167.2%**	**253 712**	**167.2%**	**270 157**	**119.2%**	**(8.1%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	16 301	4.9%	11 919	3.6%	10 799	3.2%	294 715	88.3%	333 664	31.4%	-	-	139 009	41.6%
Trade and Other Receivables from Exchange Transac	29 764	16.9%	12 272	6.9%	7 637	4.3%	96 711	68.3%	144 495	9.2%	-	-	60 168	41.6%
Receivables from Non-exchange Transactions - Prop	21 473	4.6%	29 316	6.3%	6 587	1.4%	410 078	87.7%	467 340	30.0%	-	-	194 539	41.6%
Receivables from Exchange Transactions - Waste Wat	4 494	4.7%	2 982	3.1%	2 664	2.8%	84 589	89.3%	94 727	6.1%	-	-	39 491	41.6%
Receivables from Exchange Transactions - Waste Wat	3 583	4.7%	2 318	2.9%	1 992	2.6%	67 192	89.7%	75 085	4.9%	-	-	31 477	41.6%
Receivables from Exchange Transactions - Property R	606	1.6%	487	1.3%	462	1.4%	30 462	95.9%	31 818	2.1%	-	-	13 556	41.6%
Interest on Arrear Debtor Accounts	6 302	2.9%	5 882	2.8%	4 932	2.4%	194 857	91.9%	212 024	13.7%	-	-	88 597	41.6%
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 886	2.4%	7 475	3.8%	6 127	3.2%	177 606	90.5%	196 095	12.8%	-	-	81 827	41.6%
Total By Income Source	**86 331**	**5.5%**	**72 296**	**4.6%**	**42 125**	**2.7%**	**1 355 040**	**87.1%**	**1 556 609**	**100.0%**	**-**	**-**	**648 565**	**41.6%**
Debtors Age Analysis By Customer Group														
Organs of State	11 204	2.4%	31 772	6.8%	5 146	1.1%	419 922	89.7%	468 216	30.1%	-	-	192 599	41.6%
Commercial	32 020	6.8%	10 603	5.4%	6 350	3.3%	159 661	73.3%	212 020	13.6%	-	-	88 034	41.6%
Households	40 607	5.3%	27	3.6%	26 182	3.4%	675 917	88.0%	742 733	47.7%	-	-	305 554	41.6%
Other	503	3.3%	244	2.6%	447	2.9%	13 552	88.9%	15 240	1.0%	-	-	6 156	41.6%
Total By Customer Group	**86 331**	**5.5%**	**72 296**	**4.6%**	**42 125**	**2.7%**	**1 355 040**	**87.1%**	**1 556 609**	**100.0%**	**-**	**-**	**648 565**	**41.6%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	53 427	100.0%	-	-	-	-	-	-	53 427	43.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	6 231	100.0%	-	-	-	-	-	-	6 231	5.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	5 639	100.0%	-	-	-	-	-	-	5 639	4.6%
Loan redemptions	19 260	100.0%	-	-	-	-	-	-	19 260	15.6%
Trade Creditors	38 920	100.0%	-	-	-	-	-	-	38 920	31.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	71	100.0%	-	-	-	-	-	-	71	1%
Total	**123 276**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**123 276**	**100.0%**

Contact Details

Municipal Manager	Mr G Mahanyele	063 630 6193
Financial Manager	Ms J L Mahlobo	063 630 6009

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: DIKGATLONG (NC092)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Yet Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure														
Operating Revenue	**162 676**	**162 673**	**59 795**	**32.0%**	**4 789**	**3.0%**	**1 513**	**.9%**	**12 366**	**7.6%**	**78 456**	**48.3%**	**33 662**	**107.0%**	**(62.8%)**
Property rates	6 782	6 782	2 786	41.3%	(1 589)	(23.1%)	(524)	(7.7%)	433	6.4%	1 105	16.7%	1 816	266.3%	(76.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	20 866	20 866	7 602	36.4%	16 123	62.2%	5 374	29.9%	4 620	17.9%	33 613	131.2%	4 624	96.6%	(.1%)
Service charges - water revenue	34 119	34 119	4 482	13.1%	(2 662)	(6.7%)	(686)	(2.9%)	2 067	6.1%	2 574	7.6%	2 232	79.4%	(8.2%)
Service charges - sanitation revenue	4 612	4 612	812	17.6%	(412)	(8.9%)	(128)	(3.0%)	392	8.5%	654	14.2%	582	89.1%	(32.6%)
Service charges - refuse revenue	6 906	6 906	2 458	35.6%	(1 928)	(21.7%)	(598)	(7.2%)	1 139	16.5%	1 069	23.6%	1 026	87.9%	(55.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	238	238	27	11.2%	(68)	(28.4%)	(24)	(9.9%)	46	20.1%	(17)	(7.0%)	96	46.4%	(3.9%)
Interest earned - external investments	79	79	-	-	-	-	-	-	3	4.0%	3	4.0%	19	9.9%	(67.1%)
Interest earned - outstanding debtors	18 732	18 732	6 252	33.4%	(4 732)	(25.2%)	(1 638)	(8.8%)	3 580	19.1%	3 462	18.5%	4 598	122.1%	(22.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4	4	-	-	(33)	(843.2%)	(3)	(81.4%)	16	458.8%	3	133.1%	17	98.4%	(4.9%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	77	77	20	25.5%	(20)	(26.1%)	(7)	(9.1%)	-	-	(7)	(9.4%)	20	102.9%	(100.0%)
Transfers recognised - operational	64 648	64 648	27 038	41.8%	-	-	-	-	-	-	27 038	41.8%	17 016	102.8%	(100.0%)
Other own revenue	193	110	84	76.5%	451	(52.4%)	(20)	(18.3%)	80	72.8%	83	75.2%	56	57.3%	43.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**163 743**	**163 743**	**15 089**	**9.2%**	**14 282**	**8.7%**	**4 837**	**3.0%**	**11 498**	**7.0%**	**45 706**	**27.9%**	**15 398**	**63.3%**	**(25.3%)**
Employee related costs	47 381	47 381	11 378	24.0%	11 018	23.2%	3 712	7.8%	6 530	13.8%	32 638	68.9%	10 664	96.7%	(38.8%)
Remuneration of councillors	3 108	3 108	788	24.7%	730	23.5%	250	8.0%	168	5.4%	1 936	59.7%	735	92.1%	(62.2%)
Debt impairment	45 200	45 200	122	.3%	-	-	-	-	-	-	122	.3%	142	8.7%	(100.0%)
Depreciation and asset impairment	509	509	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	75	75	-	-	-	-	-	-	-	-	-	-	-	43.4%	-
Bulk purchases	39 000	39 000	-	-	46	.1%	12	-	-	-	61	.2%	-	18.4%	-
Other Materials	5 668	5 668	514	9.1%	243	4.1%	82	1.4%	-	-	839	14.2%	620	108.6%	(100.0%)
Contracted services	7 350	7 350	711	9.6%	646	7.4%	190	2.6%	2 127	28.9%	3 564	48.5%	1 026	100.7%	39.1%
Transfers and grants	701	701	266	38.4%	266	38.0%	102	13.6%	-	-	635	87.6%	233	89.1%	(100.0%)
Other expenditure	13 797	13 797	1 329	9.7%	1 493	10.2%	488	3.5%	2 734	19.8%	5 953	43.2%	666	62.3%	178.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 067)**	**(1 067)**	**44 706**		**(9 494)**		**(3 325)**		**868**		**34 752**		**17 664**		
Transfers recognised - capital	40 974	40 974	1 008	2.4%	-	-	-	-	-	-	1 008	2.4%	-	662.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	400	400	-	-	-	-	-	-	-	-	-	-	-	2.3%	-
Surplus/(Deficit) after capital transfers and contributions	**39 707**	**39 707**	**37 702**		**(9 494)**		**(3 325)**		**868**		**25 752**		**17 664**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**39 707**	**39 707**	**37 702**		**(9 494)**		**(3 325)**		**868**		**25 752**		**17 664**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**39 707**	**39 707**	**37 702**		**(9 494)**		**(3 325)**		**868**		**25 752**		**17 664**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**39 707**	**39 707**	**37 702**		**(9 494)**		**(3 325)**		**868**		**25 752**		**17 664**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter	Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Yet Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure														
Source of Finance	**40 974**	**40 974**	**-**	**-**	**3 102**	**7.6%**	**4 273**	**10.4%**	**5 138**	**12.5%**	**12 513**	**30.5%**	**1 146**	**46.3%**	**348.0%**
National Government	19 836	19 836	-	-	1 588	8.0%	4 273	21.6%	5 138	25.9%	11 000	55.5%	1 031	43.8%	398.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	5 000	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	14 638	14 638	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**39 474**	**39 474**	**-**	**-**	**1 588**	**4.0%**	**4 273**	**10.8%**	**5 138**	**13.0%**	**11 000**	**27.9%**	**1 031**	**47.0%**	**398.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 500	1 500	-	-	1 513	100.9%	-	-	-	-	1 513	100.9%	116	33.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**40 974**	**40 974**	**-**	**-**	**3 102**	**7.6%**	**4 273**	**10.4%**	**5 138**	**12.5%**	**12 513**	**30.5%**	**1 146**	**46.3%**	**348.0%**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	616	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	116	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**6 938**	**6 938**	**-**	**-**	**1 513**	**21.8%**	**683**	**9.9%**	**1 283**	**18.5%**	**3 481**	**50.2%**	**285**	**-**	**350.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	6 938	6 938	-	-	1 513	21.8%	683	9.9%	1 283	18.5%	3 481	50.2%	285	-	350.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**29 046**	**29 046**	**-**	**-**	**1 589**	**5.5%**	**3 590**	**12.4%**	**3 853**	**13.3%**	**9 032**	**31.1%**	**747**	**17.9%**	**416.1%**
Electricity	1 067	1 067	-	-	-	-	-	-	928	86.7%	928	86.7%	-	212.5%	(100.0%)
Water	7 479	7 479	-	-	1 589	21.2%	3 590	48.0%	1 444	20.0%	6 673	89.2%	-	16.7%	(100.0%)
Waste Water Management	20 410	20 410	-	-	-	-	-	-	1 430	7.0%	1 430	7.0%	747	5.3%	91.6%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**5 000**	**5 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**150 308**	**150 308**	**44 827**	**29.8%**	**42 742**	**28.4%**	**4 654**	**3.1%**	**-**	**-**	**92 223**	**61.4%**	**35 983**	**121.5%**	**(100.0%)**
Property rates, penalties and collection charges	4 747	4 747	764	16.1%	11 937	251.5%	1 052	22.1%	-	-	13 773	290.1%	1 106	30.7%	(100.0%)
Service charges	41 466	41 466	9 918	25.2%	16 148	39.6%	3 123	8.9%	-	-	29 482	59.8%	7 634	-	(100.0%)
Other revenue	528	528	2 336	540.3%	66	24.7%	0	-	-	-	2 401	580.2%	3 645	-	(100.0%)
Government - operating	94 648	94 648	28 372	46.8%	15 668	24.7%	-	-	-	-	44 040	68.7%	17 462	102.9%	(100.0%)
Government - capital	34 000	34 000	4 497	13.2%	1 000	2.9%	-	-	-	-	5 497	16.2%	-	662.8%	(100.0%)
Interest	4 919	4 919	941	7.3%	4 422	89.2%	1 479	33.5%	-	-	6 844	139.7%	1 126	139.1%	(100.0%)
Dividends									-	-					
Payments	**(118 694)**	**(118 694)**	**(33 799)**	**28.4%**	**(17 118)**	**14.4%**	**(5 333)**	**4.5%**	**-**	**-**	**(56 161)**	**47.3%**	**(28 163)**	**74.2%**	**(100.0%)**
Suppliers and employees	(118 694)	(118 694)	(33 687)	28.4%	(16 823)	14.2%	(5 262)	4.4%	-	-	(55 812)	47.1%	(28 023)	74.2%	(100.0%)

Finance charges	(59)	(70)	(82)	39.4%	(21)	28.0%	(14)	19.4%	-	-	(17)	76.2%	(84)	99.3%	(100.0%)
Transfers and grants	-	-	-		(13)		(28)		-	-	(222)		(14)	73.3%	(100.0%)
Net Cash from/(used) Operating Activities	**31 623**	**31 623**	**11 118**	**35.2%**	**25 624**	**91.8%**	**(665)**	**(2.7%)**	**-**	**-**	**30 692**	**114.8%**	**7 839**	**4 024.7%**	**(100.0%)**
Cash Flow from Investing Activities															
Receipts	**400**	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**-**	**(100.0%)**
Proceeds on disposal of PPE	400	400	-	-	-	-	-	-	-	-	-	-	8	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(25 974)**	**(25 974)**	**(8 946)**	**24.6%**	**(2 233)**	**6.2%**	**(271)**	**.8%**	**-**	**-**	**(11 353)**	**31.8%**	**(7 078)**	**-**	**(100.0%)**
Capital assets	(25 974)	(25 974)	(8 946)	24.6%	(2 233)	6.2%	(271)	.8%	-	-	(11 353)	31.8%	(7 078)	-	(100.0%)
Net Cash from/(used) Investing Activities	**(25 574)**	**(25 574)**	**(8 946)**	**24.9%**	**(2 232)**	**6.3%**	**(271)**	**.8%**	**-**	**-**	**(11 353)**	**31.9%**	**(7 070)**	**-**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 948)**	**(3 948)**	**2 269**	**(57.5%)**	**23 391**	**(592.3%)**	**(935)**	**24.1%**	**-**	**-**	**24 709**	**(625.7%)**	**751**	**3 679.6%**	**(100.0%)**
Cash/cash equivalents at the year begin:	804	804	-		2 269	282.6%	35 660	2 930.0%	-	-	-		43 656		(100.0%)
Cash/cash equivalents at the year end:	(3 975)	(3 975)	2 269	(73.9%)	25 660	(934.6%)	34 709	(663.5%)	-	-	24 709	(863.3%)	43 656	3 679.6%	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 022	2.0%	2 044	2.0%	2 052	2.0%	95 624	94.0%	101 754	38.1%	-	-	-	-
Trade and Other Receivables from Exchange Transac	1 609	7.0%	1 547	6.4%	1 349	5.6%	19 309	80.4%	24 030	9.0%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	401	1.4%	462	1.3%	466	1.4%	33 162	95.8%	34 602	13.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	343	1.9%	368	2.0%	424	2.3%	16 977	93.8%	18 109	6.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 567	2.1%	1 558	2.0%	988	2.0%	47 622	94.0%	50 666	19.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	35	0.6%	35	0.9%	18	3.6%	389	84.9%	458	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(12)	.4%	108	.4%	168	.4%	36 686	98.6%	37 150	13.9%	-	-	-	-
Total By Income Source	**5 921**	**2.2%**	**5 623**	**2.1%**	**5 479**	**2.1%**	**249 769**	**93.8%**	**266 799**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 484	2.7%	1 404	2.6%	1 334	2.4%	50 744	92.4%	54 941	20.6%	-	-	-	-
Commercial	883	3.7%	776	3.2%	672	2.8%	21 624	90.3%	23 955	9.0%	-	-	-	-
Households	3 538	1.5%	3 376	1.4%	3 468	1.5%	177 401	95.5%	185 783	69.7%	-	-	-	-
Other	16	1.5%	66	1.4%	5	1.4%	1 000	95.7%	1 045	.4%	-	-	-	-
Total By Customer Group	**5 921**	**2.2%**	**5 623**	**2.1%**	**5 479**	**2.1%**	**249 769**	**93.8%**	**266 799**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 160	7.1%	1 981	6.4%	1 943	6.2%	24 781	80.2%	30 865	75.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13	.1%	-	-	1	-	9 881	99.9%	9 894	24.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 202**	**5.4%**	**1 981**	**4.9%**	**1 944**	**4.8%**	**34 663**	**85.0%**	**40 759**	**100.0%**

Contact Details

Municipal Manager	Mr Kgotso Mosekelo(Acting)	053 031 6330
Financial Manager	Mr Chris Moiteng (acting)	053 031 6670

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: MAGARENG (NC093)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**91 827**	**94 966**	**24 330**	**26.5%**	**12 826**	**14.0%**	**23 799**	**25.1%**	**11 303**	**11.9%**	**72 260**	**76.1%**	**86**	**66.2%**	**14 079.3%**
Property rates	8 170	8 170	1 628	19.9%	548	6.7%	2 182	26.7%	1 638	20.0%	5 997	73.4%	(15)	55.3%	(10 311.6%)
Property rates - penalties and collection charges	2 906	2 906	292	10.0%	158	5.4%	452	29.1%	366	18.2%	1 162	58.2%	(3)	73.8%	(10 642.9%)
Service charges - electricity revenue	17 272	17 272	5 584	32.3%	1 362	7.9%	4 516	26.1%	3 493	21.4%	10 136	87.6%	423	66.7%	774.0%
Service charges - water revenue	6 662	6 662	1 451	21.7%	337	4.6%	1 508	29.0%	1 364	20.4%	5 660	74.0%	(497)	53.1%	(382.2%)
Service charges - sanitation revenue	5 338	5 338	1 046	19.4%	360	6.7%	1 379	25.8%	1 160	19.9%	3 946	72.1%	20	59.8%	5 578.6%
Service charges - refuse revenue	4 500	4 500	1 000	20.0%	333	6.3%	1 331	33.3%	1 069	20.2%	3 413	91.8%	5	66.4%	186 566.7%
Service charges - other	-	-	11	-	6	-	11	-	6	-	33	-	19	-	(39.2%)
Rental of facilities and equipment	30	30	6	21.2%	4	13.6%	9	27.7%	0	16.2%	24	79.6%	3	80.4%	62.7%
Interest earned - external investments	300	300	79	26.4%	20	6.7%	41	11.5%	11	2.9%	150	43.0%	-	11.4%	(100.0%)
Interest earned - outstanding debtors	6 785	7 762	1 402	21.4%	520	7.7%	2 140	27.6%	1 680	21.6%	5 748	74.7%	(5)	42.4%	(171 277.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	270	270	12	4.3%	6	2%	6	2.2%	24	8.8%	42	15.2%	4	39.8%	477.3%
Licences and permits	638	638	96	15.1%	53	8.4%	99	15.6%	113	17.7%	360	56.6%	101	82.1%	12.0%
Agency services	15	15	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 463	41 663	11 382	28.4%	9 132	23.1%	9 601	23.0%	276	7%	30 601	73.0%	-	79.7%	(100.0%)
Other own revenue	665	648	102	10.7%	82	5.2%	98	19.6%	38	13.9%	297	66.7%	18	13.9%	208.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**83 713**	**149 143**	**14 612**	**17.5%**	**8 514**	**10.2%**	**19 132**	**12.8%**	**11 455**	**7.7%**	**53 713**	**36.0%**	**8 996**	**58.5%**	**27.3%**
Employee related costs	37 561	37 561	7 403	20.0%	4 206	11.4%	10 060	27.2%	7 247	19.6%	29 115	78.6%	7 168	91.4%	1.2%
Remuneration of councillors	3 763	3 763	711	18.9%	236	6.2%	450	13.9%	370	10.2%	2 516	63.3%	731	92.2%	(51.4%)
Debt impairment	12 764	21 656	-	-	-	-	-	-	-	-	-	-	-	59.5%	-
Depreciation and asset impairment	9 191	20 072	-	-	-	-	-	-	-	-	-	-	-	59.9%	-
Finance charges	100	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	5 864	20 067	2 512	42.8%	2 400	40.9%	3 640	12.1%	88	2%	8 640	28.7%	-	29.4%	(100.0%)
Other Materials	2 000	2 000	-	-	-	-	339	13.5%	886	30.4%	1 224	49.0%	-	-	(100.0%)
Contracted services	2 811	3 026	730	26.0%	235	8.4%	564	31.8%	116	3.8%	2 534	87.1%	31	47.8%	125.8%
Transfers and grants	4 717	7 217	888	19.0%	610	12.9%	892	11.1%	533	7.4%	2 846	39.4%	488	44.6%	9.2%
Other expenditure	4 922	13 680	2 107	42.8%	837	16.2%	2 622	20.7%	2 011	14.7%	7 837	57.3%	587	42.7%	242.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**8 114**	**(54 177)**	**9 718**		**4 312**		**4 667**		**(152)**		**18 547**		**(8 911)**		
Transfers recognised - capital	13 939	23 939	1 998	7.2%	1 950	7.0%	1 500	6.3%	(150)	(7%)	3 298	13.8%	-	35.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 053**	**(30 238)**	**10 718**		**5 312**		**6 167**		**(316)**		**21 891**		**(8 911)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**22 053**	**(30 238)**	**10 718**		**5 312**		**6 167**		**(316)**		**21 891**		**(8 911)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 053**	**(30 238)**	**10 718**		**5 312**		**6 167**		**(316)**		**21 891**		**(8 911)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 053**	**(30 238)**	**10 718**		**5 312**		**6 167**		**(316)**		**21 891**		**(8 911)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**13 939**	**23 939**	**54**	**.4%**	**431**	**3.1%**	**5 287**	**22.1%**	**3 269**	**13.7%**	**9 041**	**37.8%**	**5 574**	**89.0%**	**(41.4%)**
National Government	13 939	13 939	54	.4%	431	3.1%	5 287	37.9%	3 269	23.4%	9 041	64.9%	5 574	151.3%	(41.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	27.8%	-
District Municipality	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 939**	**23 939**	**54**	**.4%**	**431**	**3.1%**	**5 287**	**22.1%**	**3 269**	**13.7%**	**9 041**	**37.8%**	**5 574**	**89.0%**	**(41.4%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**13 939**	**23 939**	**54**	**.4%**	**431**	**3.1%**	**5 287**	**22.1%**	**3 269**	**13.7%**	**9 041**	**37.8%**	**5 574**	**89.0%**	**(41.4%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 939**	**20 939**	**54**	**.5%**	**263**	**2.4%**	**3 143**	**15.0%**	**2 850**	**13.6%**	**6 350**	**30.3%**	**5 574**	**152.5%**	**(48.2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 939	20 939	54	.5%	263	2.4%	3 143	15.0%	2 850	13.6%	6 350	30.3%	5 574	152.5%	(48.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 000**	**3 000**	**-**	**-**	**168**	**5.6%**	**2 144**	**71.5%**	**319**	**12.0%**	**2 691**	**89.7%**	**-**	**26.7%**	**(100.0%)**
Electricity	3 000	3 000	-	-	168	5.6%	2 144	71.5%	319	12.0%	2 691	89.7%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**89 835**	**80 276**	**16 665**	**18.5%**	**20 844**	**23.2%**	**14 467**	**18.0%**	**6 241**	**7.8%**	**58 237**	**72.5%**	**5 587**	**64.9%**	**11.5%**
Property rates, penalties and collection charges	6 473	4 853	529	8.2%	998	15.4%	659	13.5%	577	11.8%	2 756	56.7%	455	55.8%	25.7%
Service charges	**21 658**	**15 598**	**3 948**	**18.2%**	**3 336**	**15.1%**	**2 718**	**17.4%**	**3 008**	**31.3%**	**11 450**	**73.4%**	**2 771**	**79.8%**	**39.8%**
Other revenue	1 481	752	531	35.8%	1 591	114.2%	782	97.9%	1 507	(47.7%	4 744	583.6%	2 023	116.6%	(13.9%)
Government - operating	39 463	39 463	11 556	29.4%	9 663	24.5%	9 165	23.2%	292	7%	30 714	77.8%	-	74.8%	(100.0%)
Government - capital	19 000	11 592	1 082	5.7%	4 482	44.1%	1 143	12.2%	-	-	8 674	74.8%	-	74.8%	-
Interest	7 660	8 618	25	0.3%	91	1.1%	150	3.2%	91	1.6%	422	9.5%	68	8.3%	33.4%
Dividends															
Payments	**(81 239)**	**(64 561)**	**(14 439)**	**23.9%**	**(12 833)**	**21.8%**	**(10 272)**	**20.5%**	**(11 556)**	**17.9%**	**(58 316)**	**90.3%**	**(11 533)**	**65.2%**	**2%**
Suppliers and employees	(58 453)	(59 744)	(13 732)	24.3%	(11 810)	20.8%	(10 469)	20.9%	(11 033)	18.4%	(55 037)	92.1%	(10 768)	67.1%	2.4%

Finance charges	(169)	(169)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 731)	(4 731)	(599)	12.7%	(1 128)	23.9%	(808)	17.1%	(533)	11.3%	(137)	69.4%	(159)	47.2%	(33.5%)
Net Cash from/(used) Operating Activities	**26 636**	**13 715**	**2 035**	**7.1%**	**7 992**	**27.8%**	**(4 787)**	**(35.3%)**	**(3 315)**	**(23.8%)**	**(72)**	**(.5%)**	**(3 939)**	**59.4%**	**(10.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease/increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(13 939)**	**(13 939)**	**-**	**-**	**(992)**	**7.1%**	**(4 683)**	**29.2%**	**(2 268)**	**23.4%**	**(8 343)**	**59.9%**	**-**	**59.9%**	**(100.0%)**
Capital assets	(13 939)	(13 939)	-	-	(992)	7.1%	(4 683)	29.2%	(2 268)	23.4%	(8 343)	59.9%	-	59.9%	(100.0%)
Net Cash from/(used) Investing Activities	**(13 939)**	**(13 939)**	**-**	**-**	**(992)**	**7.1%**	**(4 683)**	**29.2%**	**(2 268)**	**23.4%**	**(8 343)**	**59.9%**	**-**	**51.4%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	**(72)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	(121)	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	49	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**(72)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**14 697**	**1 704**	**2 035**	**13.9%**	**7 000**	**47.7%**	**(9 868)**	**(520.4%)**	**(5 583)**	**(503.7%)**	**(8 416)**	**(483.9%)**	**(3 939)**	**43.3%**	**44.6%**
Cash/cash equivalents at the year begin:	5 000	-	999	17.9%	2 914	58.3%	9 914	-	1 047	-	883	-	1 078	-	(18.2%)
Cash/cash equivalents at the year end:	**19 697**	**1 704**	**2 914**	**14.8%**	**9 914**	**50.4%**	**1 047**	**61.4%**	**(7 537)**	**(462.3%)**	**(7 537)**	**(462.3%)**	**(4 658)**	**59.3%**	**61.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	412	1.1%	402	1.9%	288	1.6%	22 264	94.6%	24 524	18.9%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	664	4.8%	658	4.1%	706	3.8%	16 081	87.3%	20 109	15.9%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	515	3.3%	430	2.8%	436	2.7%	14 152	91.3%	15 140	12.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	200	1.1%	190	1.1%	187	1.1%	17 119	96.7%	17 689	13.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	205	1.3%	194	1.2%	190	1.1%	16 280	96.5%	16 872	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	712	2.1%	680	2.1%	660	2.1%	31 096	93.7%	33 184	25.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31	1.1%	12	1.1%	11	1.0%	1 108	96.7%	1 147	.9%	-	-	-	-
Total By Income Source	**3 054**	**2.3%**	**2 859**	**2.2%**	**2 704**	**2.1%**	**121 673**	**93.4%**	**130 291**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	266	7.6%	249	6.8%	236	6.2%	3 000	79.4%	3 780	2.9%	-	-	-	-
Commercial	668	6.4%	661	5.2%	585	4.2%	7 663	84.1%	9 557	6.8%	-	-	-	-
Households	2 118	2.0%	2 148	1.8%	2 035	1.7%	110 860	94.5%	117 360	89.3%	-	-	-	-
Other	1	2.5%	1	2.7%	1	2.5%	150	92.5%	162	.1%	-	-	-	-
Total By Customer Group	**3 054**	**2.3%**	**2 859**	**2.2%**	**2 704**	**2.1%**	**121 673**	**93.4%**	**130 291**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 662	8.9%	2 668	12.8%	2 700	11.7%	15 424	67.6%	23 032	28.8%
Bulk Water	362	1.1%	351	1.8%	885	1.8%	46 278	94.7%	47 876	59.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	213	8.3%	435	16.5%	1 912	73.5%	2 601	3.3%
Auditor-General	594	14.3%	17	.3%	20	.3%	5 487	84.9%	6 427	8.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**3 779**	**4.7%**	**3 947**	**4.9%**	**4 088**	**5.1%**	**69 099**	**85.2%**	**79 886**	**100.0%**

Contact Details

Municipal Manager	Mr Floyd Lawae	
Financial Manager		053-4873111

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: PHOKWANE (NC094)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**242 916**	**259 903**	**70 669**	**29.1%**	**63 218**	**26.0%**	**69 882**	**23.4%**	**41 454**	**15.9%**	**236 223**	**90.9%**	**56 166**	**94.4%**	**(26.2%)**
Property rates	18 893	18 893	4 050	21.9%	3 558	18.8%	3 488	18.9%	6 917	32.5%	17 908	93.0%	3 716	99.3%	122.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	67 927	68 004	17 957	26.3%	18 480	27.2%	19 380	28.5%	17 400	25.6%	73 122	107.4%	5 012	62.8%	247.1%
Service charges - water revenue	34 074	34 074	6 157	17.7%	8 727	19.0%	7 558	22.1%	6 679	19.3%	27 162	79.7%	3 981	81.5%	11.7%
Service charges - sanitation revenue	12 307	12 307	3 242	26.3%	3 151	25.6%	3 160	25.6%	3 237	26.3%	12 790	103.9%	3 068	99.5%	6.9%
Service charges - refuse revenue	8 346	8 346	2 070	25.2%	2 070	24.1%	2 024	24.6%	2 139	25.6%	8 304	100.8%	1 310	88.1%	63.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	391	830	152	38.8%	120	31.6%	82	17.0%	62	11.6%	417	79.6%	91	93.2%	1.5%
Interest earned - external investments	1 439	822	152	10.4%	91	6.2%	146	27.9%	102	16.5%	490	93.0%	66	179.5%	54.3%
Interest earned - outstanding debtors	13 564	14 456	3 786	27.9%	4 062	29.9%	4 400	30.5%	4 080	31.7%	16 842	116.5%	2 320	88.2%	97.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	148	84	27	18.2%	15	10.2%	20	33.8%	26	30.4%	88	116.2%	4	81.8%	497.7%
Licences and permits	1 441	1 632	422	29.3%	411	28.5%	282	21.8%	554	39.9%	1 669	102.7%	256	114.5%	68.4%
Agency services	913	1 438	356	39.4%	340	68.1%	408	32.7%	424	39.8%	1 513	112.3%	186	267.4%	130.8%
Transfers recognised - operational	82 886	98 800	22 208	39.3%	23 931	29.0%	19 225	19.8%	-	-	75 484	76.4%	36 116	117.0%	(100.0%)
Other own revenue	1 328	698	239	18.3%	231	18.6%	149	21.4%	260	37.3%	879	125.9%	124	67.4%	93.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Operating Expenditure	**239 422**	**270 424**	**33 606**	**14.0%**	**31 255**	**21.4%**	**60 333**	**21.7%**	**31 165**	**11.2%**	**176 359**	**63.3%**	**20 868**	**66.4%**	**49.3%**
Employee related costs	68 193	64 734	14 907	25.9%	15 666	27.0%	15 221	23.5%	16 502	25.6%	62 370	96.3%	9 208	99.8%	79.8%
Remuneration of councillors	4 800	5 042	1 170	25.3%	1 170	25.3%	1 580	29.6%	1 127	22.3%	4 841	87.4%	783	90.1%	43.9%
Debt impairment	10 466	10 466	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	12 350	12 350	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	76 238	76 238	6 873	9.0%	19 200	25.2%	28 400	38.6%	(2 173)	(2.9%)	53 300	69.9%	6 182	68.3%	(133.2%)
Other Materials	10 319	10 330	946	9.2%	1 610	15.6%	1 974	19.1%	2 370	22.9%	6 900	66.8%	331	58.1%	617.2%
Contracted services	19 401	24 641	2 139	12.9%	4 914	29.2%	3 058	13.2%	3 141	12.8%	13 249	54.2%	793	131.7%	312.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 601	74 130	7 570	14.9%	8 766	17.3%	9 113	12.3%	10 137	13.7%	35 592	48.0%	3 602	48.2%	181.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 495**	**(10 519)**	**37 063**		**11 963**		**548**		**10 289**		**59 864**		**35 330**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributed assets	63 282	67 000	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	**66 777**	**56 481**	**37 063**		**11 963**		**548**		**10 289**		**59 864**		**35 330**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**66 777**	**56 481**	**37 063**		**11 963**		**548**		**10 289**		**59 864**		**35 330**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**66 777**	**56 481**	**37 063**		**11 963**		**548**		**10 289**		**59 864**		**35 330**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) for the year	**66 777**	**56 481**	**37 063**		**11 963**		**548**		**10 289**		**59 864**		**35 330**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**55 282**	**67 000**	**15 138**	**27.4%**	**14 234**	**25.7%**	**10 881**	**16.2%**	**7 463**	**11.1%**	**47 716**	**71.2%**	**9 814**	**91.6%**	**(24.0%)**
National Government	51 787	53 182	15 138	29.2%	13 779	26.6%	10 452	19.7%	7 137	13.4%	46 505	87.4%	9 602	103.7%	(25.7%)
Provincial Government	-	640	-	-	-	-	-	-	-	-	-	-	-	54.4%	-
District Municipality	-	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 787**	**63 822**	**15 138**	**29.2%**	**13 779**	**26.6%**	**10 452**	**16.4%**	**7 137**	**11.2%**	**46 505**	**73.1%**	**9 602**	**102.3%**	**(25.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 495	3 378	-	-	455	13.0%	430	12.7%	326	9.7%	1 211	35.8%	212	43.3%	54.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**55 282**	**67 000**	**15 138**	**27.4%**	**14 234**	**25.7%**	**9 107**	**13.6%**	**7 463**	**11.1%**	**45 942**	**68.6%**	**9 814**	**91.6%**	**(24.0%)**
Governance and Administration	438	687	-	-	6	1.4%	99	14.4%	189	27.5%	293	42.6%	925	95.9%	377.9%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	4	2 342.9%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	48.8%	-
Corporate Services	438	687	-	-	6	2.0%	20	3.0%	189	27.5%	422	61.6%	159	45.7%	290.6%
Community and Public Safety	116	1 846	-	-	106	92.1%	61	3.3%	16	0.9%	183	9.9%	56	74.9%	(71.3%)
Community & Social Services	109	1 840	-	-	106	96.0%	61	3.3%	16	0.9%	183	9.9%	38	73.7%	(72.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	99.1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**16 636**	**17 263**	**1 365**	**8.2%**	**4 640**	**28.1%**	**1 778**	**10.3%**	**4 812**	**28.0%**	**12 795**	**74.4%**	**4 928**	**103.4%**	**(2.4%)**
Planning and Development	700	-	-	-	70	10.0%	-	-	60	-	130	-	-	-	(100.0%)
Road Transport	15 935	17 263	1 365	8.6%	4 570	28.7%	1 778	10.3%	4 732	27.4%	12 664	73.4%	4 928	75.5%	(3.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**36 655**	**47 273**	**13 773**	**36.2%**	**9 288**	**24.4%**	**7 343**	**15.3%**	**2 247**	**4.8%**	**32 543**	**68.8%**	**4 727**	**89.0%**	**(52.5%)**
Electricity	1 000	1 162	532	53.2%	588	58.8%	174	15.1%	-	-	1 294	104.7%	332	82.6%	(100.0%)
Water	35 655	40 663	13 238	36.9%	8 733	24.4%	7 084	17.3%	2 247	5.5%	31 303	76.6%	4 375	90.3%	(48.6%)
Waste Water Management	999	838	-	-	-	-	-	-	-	-	-	-	-	15.4%	-
Waste Management	863	4 343	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**247 483**	**282 756**	**89 478**	**36.2%**	**63 218**	**25.6%**	**60 882**	**21.5%**	**41 454**	**14.7%**	**255 032**	**90.2%**	**37 373**	**81.9%**	**10.9%**
Property rates, penalties and collection charges	18 523	13 877	4 050	21.9%	3 533	19.2%	3 689	26.6%	6 017	43.4%	17 309	124.7%	2 741	-	119.5%
Service charges	84 113	98 580	29 391	34.9%	30 403	36.2%	32 208	32.7%	29 455	29.9%	121 369	123.1%	16 777	-	96.7%
Other revenue	2 322	4 242	1 196	51.5%	1 138	49.0%	1 056	24.9%	1 331	31.4%	4 721	111.3%	1 126	3.7%	18.2%
Government - operating	82 565	98 715	32 238	39.0%	23 601	28.6%	19 325	19.6%	-	0.0%	75 164	76.1%	16 552	68.2%	(100.0%)
Government - capital	54 960	67 342	19 602	35.7%	-	0.0%	-	0.0%	-	0.0%	19 602	29.1%	-	0.0%	0.0%
Interest	1 424	122	3 002	210.8%	4 152	291.6%	4 604	3 459.9%	4 651	3 807.3%	17 332	13 176.8%	79	11.4%	6 060.0%
Dividends															
Payments	**(216 643)**	**(215 658)**	**(33 686)**	**15.5%**	**(51 686)**	**23.8%**	**(60 333)**	**28.1%**	**(31 165)**	**14.5%**	**(176 191)**	**81.8%**	**(30 873)**	**79.8%**	**3%**
Suppliers and employees	(216 643)	(215 658)	(33 686)	15.5%	(51 686)	23.8%	(60 333)	28.1%	(31 165)	14.5%	(176 191)	81.8%	(30 873)	79.8%	3%

Finance charges	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**30 791**	**67 669**	**55 972**	**181.6%**	**12 132**	**39.4%**	**548**	**.8%**	**10 269**	**13.2%**	**79 842**	**116.5%**	**6 551**	**90.8%**	**58.3%**
Cash Flow from Investing Activities															
Receipts	**(2 388)**	**-**	**8**	**(.4%)**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**-**	**-**	**(419.8%)**	**-**
Proceeds on disposal of PPE	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(2 388)	-	8	(.4%)	-	-	-	-	-	-	8	-	-	(419.8%)	-
Payments	**(67 112)**	**(67 669)**	**(10 138)**	**22.6%**	**(14 234)**	**21.2%**	**(10 691)**	**15.2%**	**(7 463)**	**11.1%**	**(47 705)**	**71.2%**	**(5 648)**	**53.2%**	**9.9%**
Capital assets	(67 112)	(67 669)	(10 138)	22.6%	(14 234)	21.2%	(10 691)	15.2%	(7 463)	11.1%	(47 705)	71.2%	(5 648)	53.2%	9.9%
Net Cash from/(used) Investing Activities	**(69 412)**	**(67 669)**	**(10 130)**	**21.8%**	**(14 234)**	**20.5%**	**(10 691)**	**15.2%**	**(7 463)**	**11.1%**	**(47 705)**	**71.2%**	**(5 648)**	**48.8%**	**9.9%**
Cash Flow from Financing Activities															
Receipts	**-**	**72**	**(22)**	**-**	**(24)**	**-**	**2**	**2.2%**	**-**	**-**	**(44)**	**(60.7%)**	**(5)**	**-**	**(100.0%)**
Short-term loans	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	72	(22)		(24)	-	2	2.2%	-	-	(44)	(60.7%)	(5)	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**72**	**(22)**	**-**	**(24)**	**-**	**2**	**2.2%**	**-**	**-**	**(44)**	**(60.7%)**	**(5)**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(38 620)**	**770**	**45 720**	**(105.4%)**	**(2 125)**	**5.5%**	**(10 331)**	**(1 341.1%)**	**2 826**	**366.9%**	**31 091**	**4 036.6%**	**(252)**	**(491.3%)**	**(80.5%)**
Cash/cash equivalents at the year begin:	1 168	5 168	52 257	1 071.0%	60 978	1 860.0%	60 853	1 819.1%	63 522	1 419.9%	52 257	1 071.0%	134 667	108.4%	138.0%
Cash/cash equivalents at the year end:	(53 691)	5 938	97 978	(266.6%)	60 853	(266.2%)	63 522	1 469.6%	66 348	1 456.2%	66 348	1 456.2%	134 315	2 663.4%	(33.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 325	2.9%	1 736	2.3%	2 152	2.7%	72 194	92.1%	78 348	35.8%	-	-	-	-
Trade and Other Receivables from Exchange Transac	4 668	31.7%	1 806	12.2%	654	4.4%	7 648	51.7%	14 805	4.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 467	4.0%	1 343	3.6%	1 884	5.1%	32 192	87.3%	36 884	12.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	606	1.6%	599	1.5%	850	1.4%	35 616	95.5%	38 241	19.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	599	1.8%	602	1.8%	917	1.4%	30 118	90.5%	27 836	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 556	2.2%	1 531	2.3%	1 478	2.1%	64 677	93.4%	69 242	22.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26	4%	26	4%	26	3%	10 844	89.2%	13 922	3.6%	-	-	-	-
Total By Income Source	**11 652**	**3.8%**	**7 963**	**2.6%**	**7 511**	**2.4%**	**280 199**	**91.2%**	**307 275**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	764	6.5%	563	4.3%	555	5.0%	9 684	84.2%	11 735	3.8%	-	-	-	-
Commercial	4 757	16.3%	2 312	8.0%	1 228	4.2%	20 957	71.2%	29 754	9.4%	-	-	-	-
Households	6 131	2.9%	5 088	2.4%	5 728	2.7%	189 558	92.0%	206 506	67.2%	-	-	-	-
Other	1	2.8%	1	2.8%	1	2.7%	34	92.0%	37	.0%	-	-	-	-
Total By Customer Group	**11 652**	**3.8%**	**7 963**	**2.6%**	**7 511**	**2.4%**	**280 199**	**91.2%**	**307 275**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Zithulele Nkani	053 474 8700
Financial Manager	Mr Hendrik Basson	053 474 8700

Source Local Government Database

1. All figures in this report are unaudited.

NORTHERN CAPE: FRANCES BAARD (DC9)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**117 137**	**124 383**	**42 866**	**36.6%**	**35 138**	**30.0%**	**(4 625)**	**(3.9%)**	**41 557**	**33.4%**	**114 716**	**92.2%**	**36 786**	**99.5%**	**13.0%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 072	1 072	26	1.9%	21	2.0%	119	11.0%	166	18.0%	332	33.4%	243	91.4%	(19.0%)
Interest earned - external investments	5 443	5 843	1 254	23.0%	34 731	638.0%	(38 607)	(623.8%)	2 262	38.7%	7 640	130.7%	2 078	117.6%	8.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	104 024	112 860	41 530	39.9%	398	3%	29 643	22.7%	39 791	34.4%	109 333	94.2%	34 066	98.6%	12.8%
Other own revenue	4 603	4 608	61	1.3%	10	2%	77	2%	356	6.7%	398	8.6%	98	162.5%	211.4%
Gains on disposal of PPE	93	93	-	-	-	-	-	-	-	-	-	-	-	16.2%	(100.0%)
Operating Expenditure	**155 192**	**164 764**	**17 994**	**11.6%**	**28 994**	**18.7%**	**29 865**	**18.1%**	**49 359**	**30.0%**	**126 211**	**76.6%**	**28 938**	**74.8%**	**70.6%**
Employee related costs	67 949	67 949	12 116	21.9%	13 168	23.9%	12 207	21.2%	15 332	26.6%	52 807	91.6%	13 782	86.4%	11.3%
Remuneration of councillors	6 337	6 337	1 400	22.1%	1 400	22.0%	1 640	23.9%	1 540	24.3%	5 980	94.0%	1 644	94.6%	(6.4%)
Debt impairment	3	3	-	-	-	-	-	-	-	-	-	-	-	356.5%	-
Depreciation and asset impairment	5 915	5 915	-	-	-	-	2 982	53.1%	1 123	20.0%	4 105	73.1%	(794)	77.1%	(241.4%)
Finance charges	3 004	3 004	-	-	-	-	482	15.2%	431	13.8%	894	28.9%	581	31.5%	(162.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	3 568	4 630	868	21.9%	628	16.2%	800	17.8%	933	20.2%	3 230	70.4%	1 048	62.3%	11.1%
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	56 892	60 362	1 336	2.3%	9 643	17.4%	8 858	13.3%	27 349	41.2%	47 474	71.0%	9 045	66.3%	186.5%
Other expenditure	21 386	21 514	2 296	10.7%	3 838	17.9%	2 888	13.7%	2 673	12.7%	11 695	55.6%	3 232	67.1%	(17.3%)
Loss on disposal of PPE	215	215	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(37 985)**	**(40 371)**	**24 872**		**6 138**		**(34 709)**		**(7 802)**		**(11 493)**		**7 848**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(37 985)**	**(40 371)**	**24 872**		**6 138**		**(34 709)**		**(7 802)**		**(11 493)**		**7 848**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(37 985)**	**(40 371)**	**24 872**		**6 138**		**(34 709)**		**(7 802)**		**(11 493)**		**7 848**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(37 985)**	**(40 371)**	**24 872**		**6 138**		**(34 709)**		**(7 802)**		**(11 493)**		**7 848**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(37 985)**	**(40 371)**	**24 872**		**6 138**		**(34 709)**		**(7 802)**		**(11 493)**		**7 848**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**13 535**	**11 535**	**154**	**1.1%**	**941**	**6.9%**	**1 863**	**16.2%**	**717**	**6.2%**	**3 677**	**31.9%**	**259**	**45.0%**	**176.8%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 535	11 535	154	1.1%	941	6.9%	1 863	16.2%	717	6.2%	3 677	31.9%	259	50.0%	176.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**13 535**	**11 535**	**154**	**1.1%**	**941**	**6.9%**	**1 863**	**16.2%**	**717**	**6.2%**	**3 677**	**31.9%**	**259**	**45.0%**	**176.8%**
Governance and Administration	**9 795**	**9 868**	**436**	**4.4%**	**985**	**10.1%**	**1 616**	**61.5%**	**488**	**4.9%**	**3 526**	**85.1%**	**548**	**49.3%**	**(10.9%)**
Executive & Council	163	167	7	4.0%	-	-	22	13.4%	-	-	30	17.9%	29	39.7%	(100.0%)
Budget & Treasury Office	1 924	2 149	25	1.3%	14	1%	1 602	89.0%	169	4.8%	1 940	90.3%	68	68.8%	51.1%
Corporate Services	663	497	88	13.2%	169	25.6%	26	5.3%	62	12.4%	345	7.0%	133	24.8%	(48.0%)
Community and Public Safety	**6 735**	**7 035**	**13**	**0%**	**734**	**7.4%**	**5**	**-**	**-**	**-**	**756**	**9.4%**	**-**	**0%**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	6 735	7 035	12	1%	734	7.4%	3	-	-	-	739	9.6%	-	79.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	58.5%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**1 079**	**1 072**	**23**	**2.1%**	**14**	**1.3%**	**10**	**.9%**	**415**	**38.7%**	**462**	**43.1%**	**3**	**48.0%**	**13 916.2%**
Planning and Development	1 004	1 002	23	2.3%	14	1.3%	2	.3%	414	39.2%	452	43.0%	3	44.3%	13 711.7%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	75	70	-	-	-	-	8	43.7%	1	6.0%	10	47.2%	-	79.4%	(100.0%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**137**	**-**	**137**	**-**	**38**	**11.2%**	**258.8%**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**117 077**	**117 078**	**42 846**	**36.6%**	**41 693**	**35.6%**	**28 625**	**23.9%**	**41 398**	**35.4%**	**153 961**	**131.5%**	**3 346**	**104.9%**	**1 137.3%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	5 135	5 135	61	1.2%	(28)	(0%)	70	2%	398	8.0%	502	9.8%	1 144	2 470.8%	(73.2%)
Government - operating	106 539	106 539	41 138	38.6%	39 668	37.2%	26 643	24.7%	39 630	36.5%	146 971	137.7%	539	169.4%	7 321.4%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	5 403	5 403	1 594	29.5%	1 753	32.5%	2 031	43.8%	2 342	41.8%	7 442	140.4%	1 663	117.5%	33.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(138 818)**	**(140 954)**	**(28 222)**	**20.3%**	**(16 766)**	**12.0%**	**(26 667)**	**19.2%**	**(44 624)**	**31.2%**	**(116 899)**	**83.7%**	**(30 445)**	**97.4%**	**44.6%**
Suppliers and employees	(83 177)	(83 178)	(26 886)	32.3%	(9 823)	10.6%	(17 349)	20.9%	(13 648)	16.4%	(66 918)	80.4%	(30 426)	101.8%	(32.2%)

Finance charges	(1 004)	(1 004)	-	-	-	-	-	-	-	-	-	(0/0)	67 15	(100.0%)
Transfers and grants	(54 229)	(68 724)	(1 126)	2.4%	(9 942)	16.2%	(5 648)	17.5%	(30 170)	53.2%	(0 591)	90.1%	(6 014)	56.8%
Net Cash from/(used) Operating Activities	**(21 731)**	**(23 693)**	**14 624**	**(67.3%)**	**22 927**	**(193.5%)**	**1 525**	**(6.7%)**	**(2 527)**	**11.0%**	**35 832**	**(150.5%)**	**(27 159)**	**(76.8%)**
Cash Flow from Investing Activities														
Receipts	**60**	**60**	-	-	-	-	-	-	-	-	-	-	1	**19.2%**
Proceeds on disposal of PPE	60	60	-	-	-	-	-	-	-	-	-	-	1	19.2%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(9 489)**	**(9 489)**	**(156)**	**1.6%**	**(941)**	**9.9%**	**(1 663)**	**19.6%**	**(585)**	**6.1%**	**(3 548)**	**37.3%**	**33**	**69.8%**
Capital assets	(9 489)	(9 489)	(156)	1.6%	(941)	9.9%	(1 663)	19.6%	(585)	6.1%	(3 548)	37.3%	33	69.8%
Net Cash from/(used) Investing Activities	**(9 429)**	**(9 429)**	**(156)**	**1.6%**	**(941)**	**10.0%**	**(1 663)**	**19.8%**	**(585)**	**6.2%**	**(3 548)**	**37.3%**	**33**	**69.8%**
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 111)**	**(1 111)**	**-**	**-**	**-**	**-**	**(600)**	**77.9%**	**(427)**	**37.9%**	**(1 287)**	**115.8%**	**(839)**	**155.1%**
Repayment of borrowing	(1 111)	(1 111)	-	-	-	-	(600)	77.9%	(427)	37.9%	(1 287)	115.8%	(839)	155.1%
Net Cash from/(used) Financing Activities	**(1 111)**	**(1 111)**	**-**	**-**	**-**	**-**	**(600)**	**77.9%**	**(427)**	**37.9%**	**(1 287)**	**115.8%**	**(839)**	**155.1%**
Net Increase/(Decrease) in cash held	**(32 273)**	**(34 428)**	**14 469**	**(44.8%)**	**21 986**	**(68.1%)**	**(1 753)**	**4.9%**	**(3 539)**	**10.3%**	**31 126**	**(90.4%)**	**(27 898)**	**(6.8%)**	**(87.0%)**
Cash/cash equivalents at the year begin:	94 034	94 034	87 564	93.1%	152 456	159.6%	124 390	132.2%	122 669	130.5%	87 564	93.0%	156 021	165.9%	0.0%
Cash/cash equivalents at the year end:	61 763	59 606	102 034	165.8%	174 442	284.5%	122 638	205.9%	119 130	199.9%	118 690	199.2%	128 123	215.0%	34.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 981	94.2%	86	1.4%	140	2.2%	145	2.3%	6 352	100.0%	-	-	-	-
Total By Income Source	**5 981**	**94.2%**	**86**	**1.4%**	**140**	**2.2%**	**145**	**2.3%**	**6 352**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	59	49.0%	39	47.1%	-	-	8	3.4%	108	3.6%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 868	95.5%	(2)	-	140	2.3%	138	2.2%	6 144	97.0%	-	-	-	-
Total By Customer Group	**5 981**	**94.2%**	**86**	**1.4%**	**140**	**2.2%**	**145**	**2.3%**	**6 352**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 432	100.0%	-	-	-	-	-	-	4 432	100.0%
Total	**4 432**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**4 432**	**100.0%**

Contact Details

Municipal Manager	Ms Z M Mugaba	063 838 0911
Financial Manager	Ms Qunda Nkosiki (Acting)	063 838 0956

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MORETELE (NW371)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**355 957**	**355 957**	**127 252**	**35.8%**	**27 324**	**7.7%**	**98 761**	**27.7%**	**12 110**	**3.4%**	**275 446**	**77.4%**	**25 597**	**102.3%**	**(52.7%)**
Property rates	30 011	30 011	11 294	37.6%	11 126	37.1%	11 210	37.3%	9 184	23.4%	41 813	119.4%	17 058	113.7%	(53.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	20 116	20 116	6 374	31.7%	6 350	31.6%	4 189	16.7%	4 237	16.9%	21 149	84.2%	1 668	83.8%	113.1%
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	16 661	16 661	4 230	25.4%	4 232	25.4%	6 294	37.8%	2 603	17.0%	17 581	105.5%	1 215	76.7%	114.2%
Service charges - other	-	-	0	-	1	-	0	-	0	-	0	-	0	-	440.0%
Rental of facilities and equipment	100	100	36	36.3%	20	19.7%	24	24.2%	14	13.9%	94	93.7%	20	66.7%	(31.2%)
Interest earned - external investments	3 911	3 911	1 528	39.1%	1 545	39.5%	820	21.1%	(1 351)	(188.7%)	(3 403)	(87.0%)	3 422	632.5%	(513.4%)
Interest earned - outstanding debtors	5 320	5 320	2 219	41.7%	3 660	72.6%	13 170	208.8%	2 187	41.1%	22 036	414.2%	916	107.8%	138.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	268 112	268 112	111 369	41.4%	-	-	67 230	25.0%	1 784	7%	180 383	67.0%	338	93.8%	427.2%
Other own revenue	726	726	231	30.9%	171	23.6%	(4 164)	-573.6%	109	34.8%	(4 212)	-581.0%	668	201.2%	-83.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**340 408**	**340 408**	**58 200**	**17.1%**	**60 364**	**17.7%**	**55 381**	**16.3%**	**56 838**	**16.7%**	**230 783**	**67.8%**	**61 071**	**77.4%**	**(6.9%)**
Employee related costs	86 338	86 338	17 691	20.5%	19 602	21.0%	19 152	22.2%	13 670	16.1%	69 331	80.3%	19 930	92.7%	(23.1%)
Remuneration of councillors	18 012	18 012	4 335	22.3%	4 347	23.4%	5 220	28.1%	2 868	15.4%	16 769	90.2%	5 014	89.1%	(42.8%)
Debt impairment	39 920	39 920	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 199	10 199	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	170	170	27	15.8%	21	12.2%	11	6.3%	-	-	59	34.6%	-	13.3%	-
Bulk purchases	40 000	40 000	10 479	26.2%	2 246	5.6%	1 190	2.7%	4 900	12.2%	18 749	46.9%	9 661	75.7%	(49.3%)
Other Materials	20 645	20 645	1 481	7.2%	4 131	20.1%	3 451	16.8%	3 047	14.8%	12 109	58.6%	4 788	66.3%	(36.4%)
Contracted services	43 421	43 421	8 487	19.5%	10 656	24.5%	10 328	23.7%	8 110	17.9%	37 582	86.5%	8 081	87.2%	4%
Transfers and grants	11 901	11 901	2 302	19.3%	1 331	11.1%	30	2%	3 484	30.6%	7 146	60.0%	-	-	-
Other expenditure	67 396	67 396	13 492	20.0%	18 070	26.2%	16 019	23.9%	24 699	36.6%	72 604	107.7%	13 175	87.2%	58.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**15 549**	**15 549**	**69 052**		**(33 040)**		**43 380**		**(44 727)**		**44 663**		**(35 474)**		
Transfers recognised - capital	112 000	112 000	2 546	2.3%	112 639	100.7%	108 190	96.6%	109 712	97.9%	332 088	296.7%	-	15.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**127 549**	**127 549**	**81 597**		**79 799**		**151 571**		**63 986**		**376 753**		**(35 474)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**127 549**	**127 549**	**81 597**		**79 799**		**151 571**		**63 986**		**376 753**		**(35 474)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**127 549**	**127 549**	**81 597**		**79 799**		**151 571**		**63 986**		**376 953**		**(35 474)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**127 549**	**127 549**	**81 597**		**79 799**		**151 571**		**63 986**		**376 953**		**(35 474)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**124 215**	**124 215**	**23 423**	**18.9%**	**70 089**	**63.7%**	**54 700**	**44.0%**	**53 447**	**43.0%**	**210 660**	**169.6%**	**47 721**	**111.1%**	**12.0%**
National Government	112 015	112 015	17 077	15.2%	70 893	70.4%	54 700	48.8%	30 282	27.0%	180 958	161.5%	42 497	147.5%	(28.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	3 925	95.3%	(100.0%)
District Municipality	-	-	6 346	-	-	-	-	-	-	-	6 346	-	1 159	15.0%	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**112 015**	**112 015**	**23 423**	**20.9%**	**70 893**	**70.4%**	**54 700**	**48.8%**	**30 282**	**27.0%**	**197 304**	**167.2%**	**47 581**	**115.8%**	**(36.3%)**
Borrowing	-	-	-	-	-	-	-	-	12 882	27.0%	12 882	-	-	-	(100.0%)
Internally generated funds	12 200	12 200	-	-	196	1.6%	-	-	9 948	81.5%	10 143	83.1%	140	6.1%	5 729.5%
Public contributions and donations	-	-	-	-	-	-	-	-	415	-	415	-	-	-	(100.0%)
Capital Expenditure Standard Classification	**124 215**	**124 215**	**23 423**	**18.9%**	**70 089**	**63.7%**	**54 700**	**44.0%**	**53 447**	**43.0%**	**210 660**	**169.6%**	**47 721**	**111.1%**	**12.0%**
Governance and Administration	**5 168**	**5 168**	**-**	**-**	**196**	**3.8%**	**-**	**-**	**-**	**-**	**196**	**3.8%**	**1 525**	**11.9%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 200	2 200	-	-	196	8.9%	-	-	-	-	196	8.9%	196	53.5%	(100.0%)
Community and Public Safety	**11 491**	**11 491**	**847**	**7.4%**	**1 341**	**11.7%**	**4 010**	**34.9%**	**5 478**	**51.4%**	**11 677**	**74.9%**	**464**	**-**	**1 080.6%**
Community & Social Services	847	847	-	-	1 241	-	4 006	-	5 478	-	11 622	-	464	-	1 080.6%
Sport And Recreation	10 485	10 485	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**21 110**	**21 110**	**19 493**	**92.3%**	**32 427**	**153.6%**	**19 250**	**86.5%**	**25 016**	**118.5%**	**95 184**	**450.9%**	**21 672**	**112.8%**	**15.4%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	21 110	21 110	19 493	92.3%	32 427	153.6%	19 250	86.5%	25 016	118.5%	95 184	450.9%	21 672	112.8%	15.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**74 226**	**74 226**	**3 083**	**4.2%**	**45 225**	**60.9%**	**32 421**	**43.7%**	**22 955**	**30.9%**	**103 683**	**139.7%**	**25 385**	**113.3%**	**(9.6%)**
Electricity	8 000	8 000	1 922	24.0%	1 627	20.4%	2 662	33.6%	1 794	22.5%	7 807	97.6%	-	64.2%	(100.0%)
Water	55 226	55 226	-	-	28 103	50.9%	25 039	45.3%	19 219	34.8%	72 361	131.0%	16 691	105.7%	15.1%
Waste Water Management	11 000	11 000	1 162	10.6%	15 494	140.8%	4 720	44.7%	1 941	17.7%	23 316	212.0%	8 694	146.0%	(77.7%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**11 200**	**11 200**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**415 949**	**415 949**	**192 739**	**46.3%**	**154 990**	**37.2%**	**104 742**	**25.2%**	**5 384**	**1.3%**	**457 764**	**110.1%**	**34 943**	**111.4%**	**(78.3%)**
Property rates, penalties and collection charges	28 009	28 009	320	1.1%	319	1.1%	420	1.5%	195	.4%	1 172	4.2%	426	3.8%	(75.0%)
Service charges	**2 034**	**2 034**	799	39.8%	340	16.8%			4 460	199.9%	**5 585**	**347.8%**	1 539	**632.9%**	189.8%
Other revenue	648	648	31 133	4 727.3%	2 280	346.2%	31 598	4 797.6%	92	13.9%	65 302	9 863.2%	8 648	2 874.5%	699.1%
Government - operating	269 113	269 113	111 366	41.4%	80 956	30.1%	40 247	34.2%			232 569	97.9%		99.4%	
Government - capital	115 145	115 145	49 121	42.7%	70 395	61.1%	31 677	36.2%			151 193	144.3%	12 750	144.3%	(100.0%)
Investments	2 001	2 001	1 041	36.8%	1 098	40.1%	2 214	59.0%	753	18.0%	5 106	141.3%	578	13.3%	30.2%
Dividends															
Payments	**(291 198)**	**(291 198)**	**(61 680)**	**26.1%**	**(65 798)**	**22.6%**	**(69 983)**	**20.9%**	**(51 838)**	**17.8%**	**(360 274)**	**89.4%**	**(71 435)**	**153.9%**	**(27.5%)**
Suppliers and employees	(278 698)	(278 698)	(61 628)	26.3%	(60 734)	23.6%	(68 943)	21.9%	(51 671)	18.6%	(360 116)	93.4%	(71 337)	153.8%	(27.4%)

Finance charges	(170)	(170)	(58)	34.1%	(32)	18.8%	(45)	23.4%	(28)	16.6%	(158)	93.0%	(58)	202.8%	(51.2%)
Transfers and grants	(12 460)	(12 460)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**124 739**	**124 739**	**111 052**	**89.0%**	**89 134**	**71.4%**	**43 759**	**23.1%**	**(45 455)**	**(27.2%)**	**197 490**	**158.3%**	**(46 612)**	**123.9%**	**(.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	**(75 200)**	-	**(12 600)**	-	**45 120**	-	**(76 479)**	-	**(119 159)**	-	**117 619**	-	**(165.1%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase in non-current investments	-	-	(75 200)	-	(12 600)	-	45 120	-	(76 479)	-	(119 159)	-	117 619	-	(165.1%)
Payments	(124 215)	(124 215)	(36 588)	19.8%	(91 646)	73.8%	(50 910)	40.3%	(30 447)	24.3%	(196 688)	158.3%	(47 611)	99.9%	(33.2%)
Capital assets	(124 215)	(124 215)	(36 588)	19.8%	(91 646)	73.8%	(50 910)	40.3%	(30 447)	24.3%	(196 688)	158.3%	(47 611)	99.9%	(33.2%)
Net Cash from/(used) Investing Activities	**(124 215)**	**(124 215)**	**(99 788)**	**80.3%**	**(104 246)**	**83.9%**	**(4 890)**	**3.9%**	**(106 917)**	**86.1%**	**(315 836)**	**254.3%**	**70 493**	**100.1%**	**(291.9%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	**148 800**	-	**148 800**	-	-	-	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	148 800	-	148 800	-	-	-	(100.0%)
Increase /decrease in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	**148 800**	-	**148 800**	-	-	-	**(100.0%)**
Net Increase/(Decrease) in cash held	**546**	**546**	**11 265**	**2 070.9%**	**(15 110)**	**(2 777.9%)**	**38 869**	**7 145.8%**	**(4 571)**	**(840.4%)**	**30 452**	**5 598.4%**	**23 756**	**15 668.8%**	**(119.2%)**
Cash/cash equivalents at the year begin:	20 672	20 672	9 136	20.1%	15 421	74.6%	311	1.5%	39 160	189.5%	4 708	23.1%	8 123	11.8%	388.5%
Cash/cash equivalents at the year end:	21 217	21 217	10 401	70.7%	311	1.5%	39 180	184.7%	34 588	163.1%	34 888	163.7%	31 880	154.5%	8.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 097	2.0%	2 242	2.1%	2 168	2.0%	98 661	93.9%	105 128	47.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 397	4.6%	1 277	4.0%	1 277	4.0%	24 387	86.4%	28 338	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	1 368	3.0%	1 368	3.0%	1 368	3.0%	41 016	91.0%	45 021	20.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 403	3.3%	1 459	3.4%	1 310	3.2%	38 958	89.7%	41 150	18.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	**6 216**	**2.8%**	**6 296**	**2.9%**	**6 128**	**2.8%**	**201 549**	**91.5%**	**220 169**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	860	6.3%	868	6.3%	848	6.0%	12 827	81.6%	15 727	7.1%	-	-	-	-
Commercial	97	1.8%	98	1.8%	95	1.8%	5 108	94.6%	5 398	2.5%	-	-	-	-
Households	5 134	2.6%	5 239	2.6%	5 185	2.6%	183 614	92.2%	199 172	90.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**6 216**	**2.8%**	**6 296**	**2.9%**	**6 128**	**2.8%**	**201 549**	**91.5%**	**220 169**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 163	98.1%	181	1.9%	-	-	-	-	9 344	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**9 163**	**98.1%**	**181**	**1.9%**	**-**	**-**	**-**	**-**	**9 344**	**100.0%**

Contact Details

Municipal Manager	Mr Mr Roger Nkhumise	012 716 1200
Financial Manager	Ms Nancy Rampedi	012 716 1000

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MADIBENG (NW372)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 512 326**	**1 512 326**	**430 847**	**28.5%**	**238 849**	**15.8%**	**454 599**	**30.1%**	**311 468**	**20.6%**	**1 435 735**	**94.9%**	**310 374**	**90.2%**	**(2.2%)**
Property rates	337 183	337 183	71 496	21.2%	73 202	21.7%	71 680	21.3%	76 415	22.7%	292 796	86.8%	76 687	94.3%	-1.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	431 808	431 808	98 366	22.8%	100 725	23.3%	103 636	24.0%	108 846	25.2%	411 661	95.3%	87 908	81.7%	23.8%
Service charges - water revenue	133 644	133 644	30 189	22.6%	32 442	24.3%	46 296	34.7%	19 459	13.8%	128 430	96.1%	27 137	101.4%	23.4%
Service charges - sanitation revenue	26 213	26 213	5 206	19.9%	8 516	32.5%	12 732	48.6%	4 599	17.5%	30 645	116.9%	6 898	93.2%	(33.3%)
Service charges - refuse revenue	27 301	27 301	6 647	24.3%	6 648	24.3%	6 604	24.1%	6 648	24.3%	26 547	97.2%	6 302	99.2%	4.9%
Service charges - other	-	22	-	-	-	-	44	-	62	-	106	-	46	-	(100.0%)
Rental of facilities and equipment	626	626	174	27.7%	263	42.1%	280	45.4%	262	41.9%	1 010	161.7%	176	102.2%	48.9%
Interest earned - external investments	4 666	4 666	1 622	34.8%	1 343	30.9%	2 009	61.3%	2 636	64.4%	8 632	184.1%	1 084	116.8%	147.8%
Interest earned - outstanding debtors	54 465	54 465	20 508	37.7%	12 208	21.6%	10 776	29.4%	14 023	34.8%	60 839	107.9%	20 551	126.8%	(31.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	626	626	76	12.3%	171	27.3%	101	16.1%	52	8.2%	402	64.2%	511	87.2%	(89.8%)
Licences and permits	7 336	7 336	558	7.6%	871	11.9%	662	9.1%	7	-	2 096	28.6%	655	304.7%	(99.0%)
Agency services	2 216	2 216	-	-	-	-	-	-	-	-	-	-	1 686	111.1%	(100.0%)
Transfers recognised - operational	468 393	468 393	191 363	40.9%	-	-	190 858	40.7%	73 669	16.2%	458 190	97.8%	83 403	87.8%	(8.9%)
Other own revenue	16 322	16 322	4 186	25.6%	3 659	19.4%	3 400	20.8%	3 542	21.7%	14 787	86.6%	3 467	62.4%	(33.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 512 169**	**1 512 169**	**230 983**	**15.3%**	**356 569**	**23.6%**	**360 367**	**23.8%**	**466 674**	**30.9%**	**1 414 792**	**93.6%**	**287 484**	**92.7%**	**57.0%**
Employee related costs	340 739	340 739	84 526	24.8%	87 394	25.6%	86 353	25.3%	87 187	25.6%	345 244	101.3%	77 797	103.5%	12.1%
Remuneration of councillors	26 345	26 345	5 607	21.3%	5 641	21.4%	6 027	24.8%	5 811	22.1%	23 745	90.1%	6 212	86.9%	(39.5%)
Debt impairment	206 167	206 167	-	-	-	-	-	-	55 210	26.8%	55 210	26.8%	20 518	39.8%	80.9%
Depreciation and asset impairment	80 495	80 495	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	10 000	10 000	24 216	242.2%	8 193	81.9%	42 210	422.2%	26 108	261.1%	100 833	1 008.3%	7 686	-	239.5%
Bulk purchases	511 126	511 126	84 796	16.7%	107 991	20.9%	111 312	21.8%	163 056	31.9%	467 149	91.4%	89 014	103.1%	83.2%
Other Materials	107 645	89 633	8 902	8.3%	29 595	27.4%	15 829	15.9%	24 487	24.5%	78 719	78.9%	12 014	97.2%	98.9%
Contracted services	73 763	62 091	14 274	19.4%	27 670	37.5%	38 028	60.8%	33 189	80.2%	130 162	209.6%	24 978	118.7%	28.1%
Transfers and grants	33 459	33 459	2 672	8.0%	4 111	12.3%	9 840	29.4%	5 504	16.5%	22 126	66.1%	2 677	87.2%	91.3%
Other expenditure	119 430	127 478	20 842	35.2%	36 156	30.5%	30 322	39.6%	49 223	38.6%	171 224	134.8%	30 121	103.8%	63.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**157**	**157**	**199 864**		**(117 719)**		**94 224**		**(155 206)**		**20 943**		**23 070**		
Transfers recognised - capital	-	-	1 158	-	-	-	-	-	277 000	-	278 658	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**157**	**157**	**200 964**		**(117 719)**		**94 224**		**122 103**		**299 572**		**23 070**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**157**	**157**	**200 964**		**(117 719)**		**94 224**		**122 103**		**299 572**		**23 070**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**157**	**157**	**200 964**		**(117 719)**		**94 224**		**122 103**		**299 572**		**23 070**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**157**	**157**	**200 964**		**(117 719)**		**94 224**		**122 103**		**299 572**		**23 070**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**292 491**	**319 139**	**13 164**	**4.5%**	**49 565**	**16.9%**	**73 345**	**23.0%**	**145 262**	**45.5%**	**281 336**	**88.2%**	**105 756**	**90.0%**	**37.4%**
National Government	284 491	307 289	12 589	4.4%	47 483	16.7%	71 930	23.4%	139 635	45.4%	271 636	88.4%	102 493	89.3%	36.2%
Provincial Government	-	950	-	-	-	-	-	-	552	61.5%	552	61.5%	2 155	-	(74.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**284 491**	**308 189**	**12 589**	**4.4%**	**47 483**	**16.7%**	**71 930**	**23.3%**	**139 635**	**45.3%**	**271 636**	**88.1%**	**102 493**	**90.3%**	**36.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	10 950	575	7.2%	2 082	26.0%	1 414	12.9%	5 608	51.2%	9 678	88.4%	3 270	111.2%	71.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**292 491**	**319 139**	**13 164**	**4.5%**	**49 565**	**16.9%**	**73 345**	**23.0%**	**145 262**	**45.5%**	**281 336**	**88.2%**	**105 756**	**90.9%**	**37.4%**
Governance and Administration	**8 168**	**8 474**	**976**	**8.9%**	**3 885**	**19.9%**	**448**	**6.4%**	**4 174**	**88.1%**	**9 484**	**111.9%**	**18**	**81.8%**	**9 477.8%**
Executive & Council	-	-	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Budget & Treasury Office	4 000	4 426	-	-	2 057	42.7%	434	9.1%	5 584	126.4%	8 074	181.2%	48	82.1%	9 138.4%
Corporate Services	2 000	2 042	539	26.9%	28	1.2%	13	0%	586	28.6%	1 166	39.2%	(3)	94.7%	(100.0%)
Community and Public Safety	**47 168**	**39 168**	**676**	**1.9%**	**1 111**	**43.1%**	**1 748**	**38.9%**	**7 088**	**54.9%**	**10 624**	**81.9%**	**15 809**	**79.4%**	**(54.9%)**
Community & Social Services	2 000	7 078	-	-	-	-	-	-	1 719	24.3%	1 719	24.3%	7 438	162.8%	(76.9%)
Sport And Recreation	11 168	7 868	676	5.7%	3 312	29.2%	5 748	73.7%	5 368	68.8%	15 103	192.7%	4 007	55.4%	34.0%
Public Safety	3 000	4 268	-	-	-	-	-	-	-	-	-	-	4 172	27.3%	(100.0%)
Housing	-	1 538	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**142 388**	**161 740**	**8 029**	**5.6%**	**20 648**	**14.1%**	**41 824**	**29.5%**	**64 421**	**45.5%**	**134 322**	**94.8%**	**32 365**	**101.7%**	**99.0%**
Planning and Development	-	-	-	-	56	-	-	-	152	-	208	-	158	-	(99.0%)
Road Transport	142 388	141 740	8 029	5.6%	19 660	14.0%	41 824	29.5%	64 418	45.4%	134 201	94.7%	31 607	99.8%	103.8%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**126 411**	**149 839**	**3 980**	**3.1%**	**24 122**	**19.1%**	**29 356**	**19.9%**	**69 178**	**45.5%**	**121 556**	**81.1%**	**57 723**	**93.0%**	**19.8%**
Electricity	24 900	22 000	-	-	2 647	11.0%	6 728	31.0%	12 522	58.0%	19 898	89.0%	2 684	62.7%	234.0%
Water	79 911	103 239	3 247	4.1%	16 470	20.6%	16 628	16.0%	45 670	43.7%	81 351	78.8%	36 386	119.3%	23.9%
Waste Water Management	20 600	24 600	632	3.3%	5 006	25.0%	4 998	16.5%	10 781	43.8%	20 559	83.4%	12 415	69.1%	(13.1%)
Waste Management	1 000	-	-	-	-	-	-	-	-	-	-	-	3 240	51.7%	(100.0%)
Other	-	**724**	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 591 404**	**1 653 318**	**539 945**	**33.9%**	**394 008**	**24.8%**	**527 832**	**31.9%**	**210 828**	**12.8%**	**1 672 612**	**101.2%**	**335 662**	**198.3%**	**(37.2%)**
Property rates, penalties and collection charges	249 515	171 932	42 266	16.9%	39 280	15.7%	49 065	28.5%	39 055	22.7%	169 670	98.7%	40 952	113.8%	(4.5%)
Service charges	391 991	417 978	134 784	34.4%	144 938	37.0%	184 934	44.2%	149 984	35.9%	614 740	147.1%	167 817	191.1%	36.2%
Other revenue	21 126	21 126	42 181	199.7%	22 858	108.2%	17 032	80.6%	20 552	97.3%	102 643	485.8%	62 245	170.3%	(69.9%)
Government - operating	668 263	668 263	197 699	29.6%	139 918	20.9%	121 235	18.1%	-	-	458 852	68.7%	116 678	99.3%	(100.0%)
Government - capital	164 843	164 843	91 938	55.8%	47 931	29.1%	151 568	91.9%	-	-	291 437	176.8%	-	0.0%	
Interest	95 666	95 376	4 535	4.7%	2 082	4.6%	3 000	3.2%	2 634	4.4%	12 777	31.1%	2 628	668.8%	(27.8%)
Dividends															
Payments	**(1 234 398)**	**(1 234 398)**	**(420 940)**	**34.1%**	**(406 579)**	**32.9%**	**(289 988)**	**23.5%**	**(245 925)**	**19.9%**	**(1 363 126)**	**110.4%**	**(207 152)**	**110.3%**	**(7.8%)**
Suppliers and employees	(1 190 598)	(1 190 598)	(384 552)	32.3%	(384 276)	32.3%	(271 029)	22.8%	(231 708)	19.5%	(1 291 565)	108.4%	(207 128)	116.8%	(9.8%)

Finance charges	(10 000)	(10 000)	(24 218)	242.2%	(8 182)	81.8%	(8 712)	87.1%	(8 712)	87.1%	(49 653)	496.2%	(7 096)	-	234%
Transfers and grants	(53 429)	(53 429)	(3 423)	6.4%	(4 111)	12.2%	(5 868)	29.4%	(5 868)	18.5%	(32 109)	60.1%	(2 677)	45.2%	91.2%
Net Cash from/(used) Operating Activities	**257 098**	**419 522**	**116 992**	**33.3%**	**(12 571)**	**(3.5%)**	**239 252**	**56.9%**	**(35 597)**	**(8.4%)**	**309 497**	**73.9%**	**60 559**	**74.6%**	**(151.2%)**
Cash Flow from Investing Activities															
Receipts	**60 260**	**60 261**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	60 260	60 261	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(292 491)**	**(309 139)**	**(10 166)**	**4.5%**	**(48 565)**	**16.9%**	**(73 345)**	**23.8%**	**(145 262)**	**45.5%**	**(291 336)**	**88.2%**	**(167 423)**	**95.6%**	**33.2%**
Capital assets	(292 491)	(309 139)	(10 166)	4.5%	(48 565)	16.9%	(73 345)	23.8%	(145 262)	45.5%	(291 336)	88.2%	(167 423)	95.6%	33.2%
Net Cash from/(used) Investing Activities	**(232 291)**	**(259 978)**	**(10 166)**	**5.7%**	**(48 565)**	**21.3%**	**(73 345)**	**28.2%**	**(145 262)**	**56.1%**	**(291 336)**	**108.7%**	**(167 423)**	**102.8%**	**33.2%**
Cash Flow from Financing Activities															
Receipts	**35 000**	**35 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**26.3%**	**-**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long-term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	35 000	35 000	-	-	-	-	-	-	-	-	-	-	-	26.3%	-
Payments	**(74 500)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	(74 500)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**10 430**	**35 000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(2.5%)**	**-**
Net Increase/(Decrease) in cash held	**135 236**	**193 045**	**105 738**	**78.2%**	**(62 136)**	**(45.9%)**	**164 907**	**84.6%**	**(180 859)**	**(92.5%)**	**18 161**	**14.4%**	**(39 923)**	**(91.3%)**	**383.4%**
Cash/cash equivalents at the year begin:	69 366	89 596	23 081	25.8%	139 816	156.1%	86 680	74.6%	231 588	258.5%	23 081	25.8%	51 403	130.4%	350.5%
Cash/cash equivalents at the year end:	**204 602**	**284 637**	**128 819**	**97.2%**	**66 680**	**39.7%**	**231 588**	**91.4%**	**51 231**	**18.8%**	**51 231**	**18.8%**	**13 481**	**14.8%**	**318.5%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	10 913	5.2%	10 658	4.9%	12 145	4.6%	239 016	66.2%	272 732	21.6%	-	-	-	-
Trade and Other Receivables from Exchange Transac	64 618	24.7%	17 232	9.6%	12 792	11%	109 857	28.6%	180 610	14.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	37 805	6.2%	16 461	4.3%	13 462	3.5%	382 167	66.6%	433 552	33.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	3 765	4.5%	2 531	3.9%	3 092	3.6%	70 811	89.0%	80 227	6.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	2 348	2.9%	1 602	2.3%	1 431	1.8%	74 193	93.0%	79 794	6.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6 882	2.2%	5 939	2.6%	5 010	2.6%	182 603	91.2%	200 262	15.6%	-	-	-	-
Total By Income Source	**99 085**	**7.8%**	**57 416**	**4.5%**	**48 433**	**3.8%**	**1 060 210**	**83.8%**	**1 265 172**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	19 209	23.5%	5 972	8.1%	3 216	3.6%	49 602	65.4%	62 589	4.9%	-	-	-	-
Commercial	41 764	6.4%	20 372	6.2%	16 132	7.3%	427 911	67.7%	246 180	19.5%	-	-	-	-
Households	49 528	7.4%	29 002	5.2%	28 736	3.9%	562 773	83.7%	670 039	52.9%	-	-	-	-
Other	2 624	87.3%	1 068	46.6%	1 129	43.8%	(2 076)	(79.7%)	324	0.0%	-	-	-	-
Total By Customer Group	**99 085**	**7.8%**	**57 416**	**4.5%**	**48 433**	**3.8%**	**1 060 210**	**83.8%**	**1 265 172**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	37 398	40.9%	26 280	28.9%	27 472	30.2%	-	-	91 032	40.8%
Bulk Water	32 275	32.1%	7 562	7.9%	11 839	11.8%	48 339	48.1%	100 016	44.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 071	44.0%	7 089	24.3%	9 843	31.1%	-	-	31 003	14.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**83 615**	**37.5%**	**41 932**	**18.8%**	**49 153**	**22.0%**	**48 339**	**21.7%**	**223 029**	**100.0%**

Contact Details

Municipal Manager	Mr T Modisaotsoha	012 318 6000
Financial Manager	Ms T Nkuna	012 318 6322

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RUSTENBURG (NW373)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**3 575 486**	**3 682 471**	**940 269**	**26.4%**	**725 180**	**20.3%**	**727 676**	**19.7%**	**725 948**	**19.7%**	**3 123 413**	**84.8%**	**786 687**	**92.8%**	**(5.2%)**
Property rates	283 492	281 992	69 160	24.4%	69 500	24.6%	69 720	24.7%	73 247	26.0%	281 627	99.9%	64 027	92.5%	13.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 789 136	1 684 036	468 350	26.2%	421 731	23.6%	391 700	23.3%	391 902	23.3%	1 673 683	99.4%	458 732	102.8%	(14.6%)
Service charges - water revenue	418 745	488 124	97 650	23.3%	97 626	23.4%	82 799	22.3%	77 368	19.6%	355 592	87.5%	82 708	83.4%	(16.6%)
Service charges - sanitation revenue	194 681	187 856	48 240	24.8%	54 715	28.1%	46 994	21.3%	434 04	23.2%	184 655	98.4%	169 25	42.7%	122.3%
Service charges - refuse revenue	99 884	165 044	35 058	35.4%	37 191	37.2%	35 724	24.4%	27 530	20.6%	155 499	89.6%	34 329	69.4%	11.1%
Service charges - other	473	272	22	4.7%	12	2.5%	11	4.1%	109	39.7%	154	56.5%	29	14.9%	453.7%
Rental of facilities and equipment	7 560	10 560	2 640	35.0%	2 340	30.9%	2 271	23.9%	2 160	21.6%	9 412	89.1%	2 178	75.4%	(4.4%)
Interest earned - external investments	27 502	31 764	7 884	27.9%	5 148	18.4%	4 602	15.5%	5 087	16.0%	22 672	72.2%	10 786	66.5%	67.9%
Interest earned - outstanding debtors	139 620	139 620	37 171	26.6%	34 782	17.1%	39 490	28.3%	42 340	30.3%	143 784	103.0%	33 910	99.2%	24.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	19 017	10 617	2 438	12.8%	1 037	5.5%	1 266	11.7%	1 578	14.8%	6 311	59.4%	3 328	91.3%	(52.6%)
Licences and permits	9 659	9 662	2 323	24.1%	2 626	27.2%	2 460	24.9%	3 019	30.5%	10 628	107.4%	3 156	99.4%	(2.8%)
Agency services	18 345	18 196	8 052	44.1%	386	2.2%	2 048	14.5%	7 380	40.6%	18 312	102.1%	8 026	54.8%	22.5%
Transfers recognised - operational	540 688	543 309	171 322	31.4%	5 260	1.0%	57 870	10.7%	21 676	4.0%	256 460	47.2%	32 594	66.3%	(32.2%)
Other own revenue	24 021	29 649	4 926	20.5%	10 622	44.1%	4 096	13.2%	29 981	89.6%	49 915	168.4%	8 040	101.3%	178.2%
Gains on disposal of PPE	-	12 000	-	-	1 699	-	1 604	13.3%	3 122	26.0%	6 425	53.4%	1 033	1 089.7%	211.8%
Operating Expenditure	**3 567 711**	**3 522 472**	**1 006 481**	**28.2%**	**892 959**	**24.2%**	**531 869**	**15.1%**	**564 703**	**16.0%**	**2 995 992**	**84.3%**	**742 788**	**89.4%**	**(24.0%)**
Employee related costs	929 045	931 613	141 663	26.8%	141 402	26.7%	143 949	26.1%	138 341	25.1%	565 746	102.7%	132 093	101.4%	4.7%
Remuneration of councillors	28 076	29 166	6 788	24.2%	6 487	23.1%	7 988	27.4%	7 984	24.2%	29 339	87.1%	7 606	103.4%	(10.1%)
Debt impairment	391 291	391 716	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	268 515	268 515	33 913	11.4%	18 599	6.4%	11 389	3.9%	6 403	2.2%	68 021	24.6%	63 53	76.7%	(87.7%)
Finance charges	55 044	55 044	5 613	11.2%	32 915	65.8%	5 557	8.9%	29 903	50.7%	73 743	134.9%	23 67	69.9%	32.1%
Bulk purchases	1 664 821	1 664 821	711 359	42.5%	549 915	32.4%	298 457	15.1%	249 048	14.7%	1 767 399	104.2%	369 664	94.4%	(32.3%)
Other Materials	114 866	133 048	30 630	26.7%	37 125	32.3%	21 257	23.5%	11 312	8.5%	110 324	82.9%	19 644	127.1%	(42.1%)
Contracted services	264 487	240 218	19 332	7.3%	36 546	14.0%	35 624	13.9%	43 087	18.1%	135 419	54.2%	79 196	88.3%	(45.4%)
Transfers and grants	24 314	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	190 731	224 521	57 912	29.4%	39 928	20.2%	46 389	19.8%	78 457	34.9%	220 686	98.3%	69 718	116.2%	31.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**7 775**	**159 999**	**(61 252)**		**(132 779)**		**195 206**		**161 245**		**127 421**		**23 380**		
Transfers recognised - capital	653 617	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**661 392**	**159 999**	**(61 252)**		**(132 779)**		**195 206**		**161 245**		**127 421**		**23 380**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**661 392**	**159 999**	**(61 252)**		**(132 779)**		**195 206**		**161 245**		**127 421**		**23 380**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**661 392**	**159 999**	**(61 252)**		**(132 779)**		**195 206**		**161 245**		**127 421**		**23 380**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**661 392**	**159 999**	**(61 252)**		**(132 779)**		**195 206**		**161 245**		**127 421**		**23 380**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**1 063 748**	**1 063 748**	**130 695**	**12.3%**	**120 602**	**11.3%**	**162 804**	**17.2%**	**169 697**	**16.0%**	**603 798**	**56.8%**	**289 574**	**54.6%**	**(39.5%)**
National Government	653 277	653 277	130 139	19.9%	108 931	16.8%	172 535	26.4%	158 988	24.3%	569 334	87.2%	209 007	58.1%	(24.0%)
Provincial Government	340	340	356	115.4%	37	11.0%	87	25.6%	397	116.7%	913	268.7%	47	21.9%	745.9%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**653 617**	**653 617**	**130 552**	**20.0%**	**109 088**	**16.8%**	**172 623**	**26.4%**	**159 385**	**24.1%**	**570 248**	**87.2%**	**209 054**	**58.1%**	**(24.7%)**
Borrowing	319 832	319 832	144	-	10 513	3.4%	10 181	3.2%	12 312	3.9%	33 050	10.3%	71 458	49.5%	(82.8%)
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	33	-	(100.0%)
Public contributions and donations	90 440	90 440	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**1 063 748**	**1 063 748**	**130 695**	**12.3%**	**120 602**	**11.3%**	**162 804**	**17.2%**	**169 697**	**16.0%**	**603 798**	**56.8%**	**289 592**	**54.6%**	**(39.5%)**
Governance and Administration	**1 430**	**1 430**	**-**	**-**	**95**	**6.7%**	**64**	**4.1%**	**-**	**-**	**1 142**	**79.9%**	**58**	**49.7%**	**(100.0%)**
Executive & Council	1 000	1 000	-	-	-	-	-	-	-	-	-	-	15	22.2%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	15	100.2%	(100.0%)
Corporate Services	430	430	-	-	93	22.2%	64	15.2%	-	-	154	36.4%	-	-	-
Community and Public Safety	**5 145**	**5 145**	**1 775**	**69.9%**	**97**	**1.9%**	**1 430**	**36.9%**	**6 114**	**114.9%**	**11 117**	**241.9%**	**5 525**	**77.9%**	**11.1%**
Community & Social Services	345	345	392	113.4%	37	11.0%	97	25.6%	397	116.7%	913	268.7%	63	41.8%	519.9%
Sport And Recreation	5 000	5 000	732	16.6%	-	-	1 329	29.6%	5 717	114.7%	7 797	155.9%	2 025	78.4%	147.1%
Public Safety	-	-	2 651	-	-	-	-	-	-	-	2 651	-	3 136	31.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	301	19	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**545 161**	**545 161**	**119 094**	**21.8%**	**90 534**	**16.6%**	**139 662**	**25.5%**	**130 341**	**23.9%**	**479 632**	**87.9%**	**177 916**	**58.6%**	**(26.7%)**
Planning and Development	20 000	20 000	-	-	-	-	602	3.0%	30	0%	632	3.4%	866	90.9%	(96.6%)
Road Transport	525 161	525 161	119 094	22.7%	90 534	17.2%	138 410	26.4%	130 307	24.8%	478 345	91.1%	177 049	54.7%	(26.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**507 847**	**507 847**	**7 876**	**1.6%**	**29 938**	**5.9%**	**42 093**	**8.3%**	**33 222**	**6.5%**	**113 391**	**22.3%**	**97 128**	**51.2%**	**(65.8%)**
Electricity	176 274	176 274	5 856	3.3%	11 711	6.6%	28 642	16.4%	13 042	7.5%	59 781	33.9%	43 866	49.7%	(69.6%)
Water	109 977	109 977	-	-	871	8%	3 083	3.0%	15 072	13.7%	19 027	17.3%	23 402	39.5%	(35.7%)
Waste Water Management	216 596	216 596	1 022	.5%	16 027	7.2%	7 993	3.6%	1 916	0%	25 958	11.7%	24 168	59.3%	(92.0%)
Waste Management	5 000	5 000	998	19.3%	1 848	37.0%	2 309	46.2%	3 191	75.8%	8 996	179.1%	5 694	89.2%	(32.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**3 888 378**	**3 888 378**	**1 052 667**	**27.6%**	**761 015**	**20.0%**	**998 970**	**26.2%**	**683 229**	**17.9%**	**3 495 880**	**91.8%**	**559 828**	**89.7%**	**22.0%**
Property rates, penalties and collection charges	243 823	243 823	65 580	26.9%	50 809	20.8%	52 639	21.6%	71 516	29.3%	240 543	98.7%	52 854	84.6%	35.4%
Service charges	2 261 897	2 261 897	549 740	24.3%	456 176	20.1%	459 566	20.3%	498 138	22.0%	1 953 620	86.4%	481 643	82.1%	3.5%
Other revenue	70 835	70 835	20 697	29.2%	7 150	10.1%	12 043	17.1%	40 512	57.2%	80 401	113.5%	22 884	77.5%	77.0%
Government - operating	563 688	563 688	171 322	30.4%	5 256	0.9%	57 613	10.2%	21 976	3.9%	256 465	47.0%	32 344	66.2%	-32.0%
Government - capital	640 635	640 635	244 328	38.1%	236 624	36.9%	374 973	58.5%	47 627	7.4%	903 552	141.0%		0.0%	#DIV/0!
Interest	57 502	57 502	49 978	86.9%	29 931	52.1%	46 422	80.7%	47 627	82.8%	184 752	321.3%	49 904	66.2%	-12.9%
Dividends															
Payments	**-2 687 859**	**-2 687 859**	**-1709 867**	**24.6%**	**-1633 987**	**28.9%**	**-1566 150**	**17.5%**	**-1536 663**	**19.1%**	**-2 696 634**	**99.1%**	**-1670 113**	**96.9%**	**117.8%**
Suppliers and employees	-2 013 221	-2 013 221	-1709 210	25.3%	-1606 139	29.7%	-1585 229	18.0%	-1533 666	19.6%	-2 544 749	90.4%	-1669 687	100.3%	-31.9%

Finance charges	(60 044)	(60 044)	-	-	(27 120)	54.2%	-	-	(32 236)	53.4%	(53 000)	196.6%	-	37 85	(100.0%)
Transfers and grants	(34 314)	(34 314)	(600)	1.7%	(688)	2.0%	(638)	2.0%	(676)	2.4%	(2 648)	10.0%	(128)	(6)	(80.9%)
Net Cash from/(used) Operating Activities	**920 481**	**920 481**	**342 799**	**37.2%**	**(72 853)**	**(7.9%)**	**452 818**	**53.5%**	**132 568**	**14.4%**	**895 226**	**97.3%**	**(110 295)**	**72.7%**	**(220.2%)**
Cash Flow from Investing Activities															
Receipts	-	-	**5 000**	-	**1 691**	-	**1 834**	-	**3 123**	-	**11 647**	-	**1 000**	**1 176.8%**	**166.7%**
Proceeds on disposal of PPE	-	-	5 000	-	1 691	-	1 834	-	3 123	-	11 647	-	1 000	1 176.8%	166.7%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(844 937)**	**(844 937)**	**(124 807)**	**14.8%**	**(120 602)**	**14.3%**	**(182 664)**	**21.7%**	**(169 697)**	**20.1%**	**(597 910)**	**70.9%**	**(291 642)**	**54.4%**	**(39.8%)**
Capital assets	(844 937)	(844 937)	(124 807)	14.8%	(120 602)	14.3%	(182 664)	21.7%	(169 697)	20.1%	(597 910)	70.9%	(291 642)	54.4%	(39.8%)
Net Cash from/(used) Investing Activities	**(844 937)**	**(844 937)**	**(119 807)**	**14.2%**	**(118 911)**	**14.1%**	**(180 830)**	**21.4%**	**(166 574)**	**19.7%**	**(586 263)**	**69.3%**	**(270 953)**	**54.5%**	**(46.2%)**
Cash Flow from Financing Activities															
Receipts	**130 126**	**130 126**	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	100 000	100 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	30 126	30 126	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(57 074)**	**(57 074)**	**(4 002)**	**7.0%**	**(13 150)**	**18.9%**	**(4 007)**	**7.6%**	**(13 150)**	**18.9%**	**(75 109)**	**414.9%**	**(8 456)**	**44.7%**	**(68.9%)**
Repayment of borrowing	(57 074)	(57 074)	(4 002)	7.0%	(13 150)	18.9%	(4 007)	7.6%	(13 150)	18.9%	(75 109)	131.6%	(8 456)	44.7%	(68.9%)
Net Cash from/(used) Financing Activities	**73 052**	**73 052**	**(4 002)**	**(5.5%)**	**(13 150)**	**(460.8%)**	**(4 007)**	**(5.5%)**	**(13 150)**	**(460.8%)**	**(75 109)**	**(102.9%)**	**(8 456)**	**(4.6%)**	**(435.2%)**
Net Increase/(Decrease) in cash held	**148 489**	**148 489**	**218 990**	**146.5%**	**(225 454)**	**(150.8%)**	**267 981**	**203.9%**	**(67 508)**	**(45.2%)**	**233 778**	**156.4%**	**(389 703)**	**23.8%**	**(63.0%)**
Cash/cash equivalents at the year begin:	342 174	342 174	476 002	97.9%	690 026	139.2%	465 006	89.6%	777 487	143.4%	476 002	97.9%	1 084 028	228.3%	183.5%
Cash/cash equivalents at the year end:	491 663	491 663	695 000	100.3%	464 566	67.9%	732 987	112.4%	709 988	152.6%	709 999	152.6%	694 326	184.3%	(31.9%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	30 179	2.4%	27 334	2.1%	16 456	2.1%	806 812	91.4%	880 824	30.0%	-	-	-	-
Trade and Other Receivables from Exchange Transac	191 715	23.6%	89 586	16.3%	16 705	2.1%	246 707	45.9%	542 710	18.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	39 828	9.4%	9 902	4.5%	10 058	4.6%	174 982	80.1%	218 591	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	9 614	4.4%	6 667	3.9%	5 584	2.6%	199 164	90.1%	221 031	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	9 406	3.8%	6 312	2.4%	5 112	1.9%	241 730	92.1%	262 560	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	12 782	1.8%	12 466	1.7%	12 389	1.7%	686 287	94.8%	724 167	25.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(4 900)	(12.2%)	2 231	5.6%	(2 330)	(13.2%)	49 882	123.2%	45 821	1.6%	-	-	-	-
Total By Income Source	**298 486**	**9.0%**	**164 416**	**5.7%**	**63 936**	**2.2%**	**2 404 553**	**83.7%**	**2 892 326**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 024	0.2%	2 457	0.9%	7 866	11.7%	53 500	79.2%	67 527	2.3%	-	-	-	-
Commercial	162 603	41.4%	80 740	23.4%	8 997	3.2%	129 644	33.4%	402 216	13.9%	-	-	-	-
Households	70 628	3.3%	4 738	0.4%	41 330	3.8%	2 119 587	92.5%	2 236 283	77.3%	-	-	-	-
Other	14 833	12.6%	4 738	4.1%	5 836	4.7%	109 822	77.5%	142 562	4.9%	-	-	-	-
Total By Customer Group	**298 486**	**9.0%**	**164 416**	**5.7%**	**63 936**	**2.2%**	**2 404 553**	**83.7%**	**2 892 326**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	101	36.8%	9	3.3%	35	12.8%	130	47.1%	276	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**101**	**36.8%**	**9**	**3.3%**	**35**	**12.8%**	**130**	**47.1%**	**276**	**100.0%**

Contact Details

Municipal Manager	Mr Mvelo Khanyile	014 040 3520
Financial Manager	Ms Sithembiso Mvelo	014 040 3149

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KGETLENGRIVIER (NW374)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**143 873**	**149 582**	**63 950**	**44.4%**	**61 070**	**42.5%**	**23 738**	**15.9%**	**23 213**	**15.5%**	**171 886**	**115.0%**	**33 318**	**99.4%**	**(30.3%)**
Property rates	6 704	6 704	1 887	28.1%	1 417	21.1%	1 270	18.9%	2 039	30.4%	6 611	98.7%	1 926	82.5%	6.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	36 992	37 008	8 526	23.1%	32 160	87.0%	2 133	8.0%	8 574	23.2%	52 342	141.4%	6 471	84.2%	32.5%
Service charges - water revenue	8 812	8 536	1 702	19.3%	1 592	12.4%	716	8.4%	1 160	13.6%	4 970	54.6%	1 597	59.6%	(27.3%)
Service charges - sanitation revenue	3 868	3 850	832	21.5%	562	14.5%	580	14.7%	846	22.0%	2 808	72.9%	802	88.4%	5.6%
Service charges - refuse revenue	1 924	1 928	454	23.6%	317	16.5%	304	15.8%	427	22.1%	1 503	78.0%	426	94.5%	7.3%
Service charges - other	-	-	-	-	3	-	2	-	0	-	15	-	9	9.7%	(59.6%)
Rental of facilities and equipment	101	103	6	5.6%	2	2.2%	0	0.6%	2	1.5%	10	14.6%	6	22.4%	(62.7%)
Interest earned - external investments	599	599	66	11.2%	87	14.7%	20	4.2%	16	2.8%	194	32.6%	29	2.7%	(33.7%)
Interest earned - outstanding debtors	3 084	4 684	2 381	75.1%	1 648	52.0%	2 022	43.4%	3 160	68.0%	9 448	200.0%	2 444	162.4%	30.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 121	2 121	48	1.2%	10	2%	628	34.9%	716	33.9%	1 393	61.6%	10	19.2%	7116.5%
Licences and permits	9 466	11 466	564	6.0%	1 333	10.7%	212	1.9%	1 600	14.4%	3 709	32.7%	1 371	116.9%	20.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	67 224	70 038	44 739	66.6%	17 890	25.4%	1 122	1.6%	-	-	62 656	89.5%	611	78.6%	(100.0%)
Other own revenue	1 422	2 021	2 536	177.1%	3 337	360.6%	10 809	677.9%	4 529	223.8%	26 711	1 321.6%	17 025	655.4%	(74.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**131 131**	**137 592**	**47 070**	**35.9%**	**31 901**	**24.3%**	**32 810**	**23.9%**	**13 246**	**9.6%**	**125 044**	**90.9%**	**25 090**	**93.7%**	**(47.2%)**
Employee related costs	40 279	41 326	10 936	26.9%	10 971	27.2%	7 280	17.6%	6 640	16.1%	36 902	89.3%	9 990	108.3%	(33.5%)
Remuneration of councillors	4 454	5 063	946	21.2%	946	21.2%	760	15.0%	664	13.0%	3 317	65.5%	1 396	75.9%	(52.4%)
Debt impairment	5 197	5 197	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 940	1 940	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	366	366	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	18 045	18 045	19 928	107.5%	5 435	29.0%	8 709	47.0%	-	-	34 062	183.7%	-	66.4%	-
Other Materials	31	31	-	-	-	-	-	-	-	-	-	-	1 671	2 481.3%	(100.0%)
Contracted services	4 941	4 941	1 577	31.9%	108	2.2%	2 009	50.8%	828	16.8%	5 522	101.6%	118	49.3%	598.6%
Transfers and grants	38 931	38 931	-	1%	67	1%	80	2%	89	2%	233	6%	46	-	92.4%
Other expenditure	19 433	21 337	12 621	76.8%	14 454	87.7%	13 442	63.4%	5 032	23.7%	45 469	214.6%	11 807	112.4%	(57.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	78	-	(100.0%)
Surplus/(Deficit)	**12 742**	**11 991**	**16 879**		**29 170**		**(9 086)**		**9 968**		**46 836**		**8 229**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**12 742**	**11 991**	**16 879**		**29 170**		**(9 086)**		**9 968**		**46 836**		**8 229**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**12 742**	**11 991**	**16 879**		**29 170**		**(9 086)**		**9 968**		**46 836**		**8 229**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**12 742**	**11 991**	**16 879**		**29 170**		**(9 086)**		**9 968**		**46 836**		**8 229**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**12 742**	**11 991**	**16 879**		**29 170**		**(9 086)**		**9 968**		**46 836**		**8 229**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**27 852**	**27 852**	**6 836**	**24.5%**	**4 344**	**15.6%**	**5 916**	**21.2%**	**2 932**	**10.5%**	**20 026**	**71.9%**	**6 931**	**78.0%**	**(57.7%)**
National Government	22 152	22 152	5 613	25.3%	4 344	19.6%	5 728	25.9%	2 691	12.1%	18 375	82.9%	6 776	98.6%	(60.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**22 152**	**22 152**	**5 613**	**25.3%**	**4 344**	**19.6%**	**5 728**	**25.9%**	**2 691**	**12.1%**	**18 375**	**82.9%**	**6 776**	**98.6%**	**(60.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 700	5 700	1 224	21.5%	-	-	188	3.3%	241	4.2%	1 651	29.0%	155	12.2%	55.3%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**27 852**	**27 852**	**6 836**	**24.5%**	**4 344**	**15.6%**	**5 916**	**21.2%**	**2 932**	**10.5%**	**20 026**	**71.9%**	**6 931**	**78.0%**	**(57.7%)**
Governance and Administration	**4 768**	**4 768**	**1 756**	**36.8%**	**-**	**-**	**466**	**9.1%**	**541**	**4.7%**	**4 564**	**39.4%**	**695**	**14.1%**	**-99.1%**
Executive & Council	4 768	4 768	-	-	-	-	-	-	164	3.9%	164	3.9%	66	3.8%	92.1%
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	65	-	(100.0%)
Corporate Services	-	-	1 224	-	-	-	166	-	77	-	1 467	-	10	23.0%	658.8%
Community and Public Safety	**1 073**	**1 073**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	1 073	1 073	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**12 579**	**12 579**	**5 057**	**40.2%**	**4 344**	**34.5%**	**5 728**	**45.5%**	**2 691**	**21.4%**	**17 819**	**141.7%**	**6 776**	**94.3%**	**(60.3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	12 579	12 579	5 057	40.2%	4 344	34.5%	5 728	45.5%	2 691	21.4%	17 819	141.7%	6 776	94.3%	(60.3%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**6 580**	**6 580**	**556**	**8.5%**	**-**	**-**	**-**	**-**	**-**	**-**	**556**	**8.5%**	**-**	**-**	**-**
Electricity	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	556	-	-	-	-	-	-	-	556	-	-	-	-
Waste Water Management	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 580	3 580	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**154 292**	**172 297**	**70 347**	**45.6%**	**36 917**	**23.9%**	**49 944**	**29.0%**	**18 208**	**10.6%**	**175 416**	**101.8%**	**16 025**	**92.9%**	**13.6%**
Property rates, penalties and collection charges	4 894	6 704	1 136	23.2%	1 057	21.7%	965	14.4%	1 067	15.9%	4 226	63.0%	897	80.8%	23.1%
Service charges	49 864	51 822	9 781	19.6%	7 544	15.1%	7 958	15.9%	7 116	13.9%	31 399	61.6%	7 034	79.1%	(1.7%)
Other revenue	14 118	10 734	3 659	25.9%	6 134	43.4%	10 162	94.7%	9 707	91.6%	33 661	223.6%	7 615	269.5%	27.5%
Government - operating	67 228	70 636	49 746	88.8%	21 222	31.6%	16 653	24.0%	-	-	82 965	117.4%	-	77.4%	-
Government - capital	21 188	32 402	5 027	23.7%	-	-	14 833	45.8%	-	-	19 860	61.3%	-	77.4%	-
Interest	800	2 272	447	55.8%	361	61.5%	294	9.4%	323	6.1%	7 443	89.6%	313	94.5%	3.2%
Dividends															
Payments	**(125 783)**	**(130 455)**	**(57 842)**	**46.0%**	**(36 570)**	**38.7%**	**(39 217)**	**39.1%**	**(39 337)**	**15.6%**	**(155 966)**	**119.6%**	**(33 926)**	**97.9%**	**15.9%**
Suppliers and employees	(120 457)	(91 158)	67 842)	46.1%	(36 570)	30.8%	(39 217)	43.0%	(39 337)	22.3%	(150 966)	171.1%	(33 926)	99.3%	(15.0%)

Finance charges	(584)	(743)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(39 624)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**26 559**	**41 843**	**12 566**	**43.9%**	**(1 632)**	**(3.8%)**	**10 726**	**23.6%**	**(2 126)**	**(5.7%)**	**19 450**	**46.5%**	**(7 661)**	**73.8%**	**(72.7%)**
Cash Flow from Investing Activities															
Receipts	**2 657**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	2 657	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(27 832)**	**(22 152)**	**(6 180)**	**22.2%**	**(4 344)**	**15.6%**	**(5 728)**	**25.9%**	**(6 812)**	**30.8%**	**(23 683)**	**104.2%**	**(6 778)**	**76.3%**	**.9%**
Capital assets	(27 832)	(22 152)	(6 180)	22.2%	(4 344)	15.6%	(5 728)	25.9%	(6 812)	30.8%	(23 683)	104.2%	(6 778)	76.3%	.9%
Net Cash from/(used) Investing Activities	**(25 195)**	**(22 152)**	**(6 180)**	**24.5%**	**(4 344)**	**17.2%**	**(5 728)**	**25.9%**	**(6 812)**	**30.8%**	**(23 683)**	**104.2%**	**(6 778)**	**89.5%**	**.9%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**3 364**	**19 691**	**6 386**	**190.9%**	**(5 997)**	**(180.9%)**	**4 999**	**25.4%**	**(8 967)**	**(45.5%)**	**(3 833)**	**(16.5%)**	**(14 677)**	**16.7%**	**(38.9%)**
Cash/cash equivalents at the year begin:	2 525	2 026	2 026	80.2%	8 331	330.6%	2 050	116.2%	7 350	363.9%	2 050	100.0%	14 702	91.4%	358.5%
Cash/cash equivalents at the year end:	5 889	21 716	8 331	140.8%	2 335	40.0%	7 050	33.9%	(1 668)	(7.4%)	(1 668)	(7.4%)	2 026	24.3%	(179.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	822	1.0%	468	1.0%	266	.6%	31 627	96.0%	33 183	16.3%	-	-	-	-
Trade and Other Receivables from Exchange Transac	72 084	85.6%	1 238	1.4%	736	.8%	15 468	17.2%	89 160	44.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	843	9.4%	427	4.7%	428	4.5%	8 167	91.9%	10 012	4.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	809	3.6%	248	1.8%	243	1.7%	13 032	93.9%	14 022	6.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	387	3.6%	138	1.7%	133	1.7%	7 428	93.0%	7 986	3.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	(0)	(0.0%)	-	-	-	-	97	100.0%	97	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 356	4.0%	1 076	2.3%	1 051	2.1%	44 782	91.2%	49 114	24.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 209)	498.4%	3	(.4%)	2	(.2%)	2 926	(597.8%)	(488)	(.2%)	62	(9.2%)	-	-
Total By Income Source	**73 091**	**36.2%**	**3 595**	**1.8%**	**2 891**	**1.4%**	**123 264**	**60.8%**	**203 281**	**100.0%**	**62**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(688)	(21.4%)	148	6.4%	131	5.6%	2 549	109.4%	2 321	1.1%	-	-	-	-
Commercial	1 913	14.1%	732	5.7%	338	2.6%	9 994	77.5%	12 977	6.3%	3	-	-	-
Households	72 854	36.7%	2 292	1.2%	2 097	1.1%	191 977	59.9%	179 420	88.7%	58	-	-	-
Other	(424)	(6.2%)	224	4.0%	327	5.8%	6 744	98.5%	6 863	3.4%	24	.3%	-	-
Total By Customer Group	**73 591**	**36.2%**	**3 595**	**1.8%**	**2 891**	**1.4%**	**123 264**	**60.8%**	**203 281**	**100.0%**	**62**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Ms Nwa Mokoatle Kekl	014 043 2009/3
Financial Manager	Thoko Ben Nothngwane	014 043 2056

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST- MOSES KOTANE (NW375)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**592 676**	**612 502**	**187 804**	**31.7%**	**174 623**	**29.4%**	**145 639**	**23.8%**	**119 568**	**19.5%**	**627 636**	**102.4%**	**71 285**	**89.9%**	**67.7%**
Property rates	69 705	85 164	19 168	27.5%	22 655	31.6%	22 652	26.9%	35 679	41.9%	99 955	116.1%	30 151	101.5%	(1.3%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	111 552	110 552	20 907	18.7%	22 838	20.5%	25 177	22.8%	26 967	24.3%	95 778	86.6%	23 066	79.4%	14.5%
Service charges - sanitation revenue	3 922	2 902	716	18.9%	606	16.7%	640	22.2%	690	20.7%	2 957	88.0%	574	93.3%	4.5%
Service charges - refuse revenue	20 705	20 940	1 664	8.4%	1 664	8.4%	1 664	8.4%	23 621	97.9%	27 882	108.1%	1 466	27.7%	1 441.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	5	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Interest earned - external investments	8 700	8 000	1 802	19.1%	1 828	19.0%	1 977	24.7%	2 726	34.1%	8 386	104.8%	2 103	91.2%	29.6%
Interest earned - outstanding debtors	23 800	31 670	8 558	35.9%	11 102	46.6%	11 410	33.7%	10 581	33.1%	41 710	126.4%	7 166	101.4%	47.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 000	3 000	-	-	-	-	1 611	53.7%	2 774	92.5%	4 384	146.1%	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	343 358	343 358	134 404	39.1%	113 773	33.1%	80 643	23.5%	17 284	5.0%	346 114	100.8%	-	96.8%	(100.0%)
Other own revenue	1 621	1 516	601	36.9%	164	10.0%	464	29.7%	399	22.9%	1 568	88.6%	226	75.2%	68.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**686 973**	**700 694**	**145 190**	**21.1%**	**178 335**	**25.7%**	**142 668**	**20.2%**	**187 342**	**26.5%**	**651 535**	**92.2%**	**154 248**	**86.8%**	**21.5%**
Employee related costs	179 043	166 661	33 427	18.9%	37 666	21.2%	37 722	22.6%	38 433	23.0%	146 247	89.4%	26 279	90.4%	5.9%
Remuneration of councillors	20 906	21 012	4 786	22.9%	4 794	22.9%	6 091	29.0%	5 162	24.7%	20 753	98.8%	5 566	92.1%	(6.9%)
Debt impairment	62 468	62 638	12 011	19.2%	14 536	23.3%	19 169	30.6%	6 900	11.1%	52 666	84.2%	6 509	79.6%	16.2%
Depreciation and asset impairment	103 049	103 049	23 346	21.7%	26 266	31.4%	6 700	6.4%	23 710	24.5%	100 049	100.0%	23 867	100.0%	7.7%
Finance charges	7 075	7 075	-	-	2 662	37.6%	164	2.2%	3 594	46.3%	6 420	86.2%	4 668	79.4%	(27.9%)
Bulk purchases	55 000	55 000	9 279	16.9%	15 186	27.6%	17 232	31.4%	15 453	38.1%	57 150	104.0%	13 606	112.2%	13.5%
Other Materials	31 317	34 537	4 632	9.0%	10 692	20.4%	9 699	17.7%	13 788	20.3%	41 004	70.6%	10 563	81.3%	30.5%
Contracted services	29 500	30 500	5 218	17.4%	7 907	26.4%	7 526	25.1%	11 972	39.9%	32 623	106.7%	7 701	87.9%	55.5%
Transfers and grants	43 908	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	132 719	204 222	40 479	30.5%	41 657	30.9%	38 513	18.8%	68 272	33.9%	190 421	91.2%	49 686	95.7%	45.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(94 305)**	**(94 305)**	**42 614**		**(3 712)**		**3 971**		**(67 782)**		**(24 599)**		**(82 963)**		
Transfers recognised - capital	150 257	220 435	-	-	-	-	400	2%	(600)	(2%)	-	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(150 257)	220 435	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(94 305)**	**346 559**	**42 614**		**(3 712)**		**3 371**		**(68 182)**		**(24 599)**		**(82 963)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(94 305)**	**346 559**	**42 614**		**(3 712)**		**3 371**		**(68 182)**		**(24 599)**		**(82 963)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(94 305)**	**346 559**	**42 614**		**(3 712)**		**3 371**		**(68 182)**		**(24 599)**		**(82 963)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(94 305)**	**346 559**	**42 614**		**(3 712)**		**3 371**		**(68 182)**		**(24 599)**		**(82 963)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**150 257**	**220 420**	**23 885**	**15.9%**	**39 868**	**26.5%**	**44 993**	**20.4%**	**69 576**	**31.1%**	**177 324**	**80.4%**	**82 938**	**72.6%**	**(17.3%)**
National Government	136 471	138 591	17 121	12.5%	28 327	20.8%	26 845	19.4%	35 537	25.6%	107 829	77.8%	64 477	79.0%	(44.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**136 471**	**138 591**	**17 121**	**12.5%**	**28 327**	**20.8%**	**26 845**	**19.4%**	**35 537**	**25.6%**	**107 829**	**77.8%**	**64 477**	**79.0%**	**(44.9%)**
Borrowing	-	-	9	-	540	-	-	-	-	-	549	-	-	-	-
Internally generated funds	13 786	81 829	6 755	49.0%	11 001	79.8%	18 147	22.2%	33 040	40.4%	68 943	84.2%	18 460	55.3%	79.0%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**150 257**	**220 420**	**23 885**	**15.9%**	**39 868**	**26.5%**	**44 993**	**20.4%**	**69 576**	**31.1%**	**177 324**	**80.4%**	**82 938**	**72.6%**	**(17.3%)**
Governance and Administration	**4 868**	**10 644**	**6 149**	**177.1%**	**14 111**	**367.6%**	**9 768**	**18.6%**	**38 585**	**62.1%**	**68 754**	**611.1%**	**43 139**	**69.4%**	**(10.6%)**
Executive & Council	-	247	-	-	-	-	-	-	-	-	-	-	24	67.8%	(100.0%)
Budget & Treasury Office	-	50	-	-	-	-	-	-	20	59.2%	20	59.2%	25	9.3%	(10.2%)
Corporate Services	4 868	52 347	6 149	127.1%	14 211	297.8%	9 768	18.7%	28 472	54.4%	68 682	112.1%	12 122	81.8%	134.9%
Community and Public Safety	**11 507**	**11 666**	**-**	**-**	**4 514**	**19.4%**	**3 565**	**143.7%**	**9 830**	**164.9%**	**41 436**	**706.4%**	**8 456**	**64.9%**	**(48.9%)**
Community & Social Services	10 707	500	-	-	-	-	-	-	1 689	337.8%	1 689	337.8%	-	-	(100.0%)
Sport And Recreation	1 100	1 100	-	-	-	-	-	-	-	-	-	-	-	360.7%	-
Public Safety	-	-	-	-	4 311	-	2 083	-	3 340	-	9 601	-	8 456	-	(60.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**74 483**	**74 900**	**11 161**	**15.0%**	**13 686**	**18.4%**	**21 749**	**29.0%**	**22 220**	**29.7%**	**68 946**	**91.9%**	**29 174**	**92.9%**	**(43.2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	74 483	74 900	11 161	15.0%	13 686	18.4%	21 749	29.0%	22 220	29.7%	68 946	91.9%	29 174	92.9%	(43.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**57 102**	**91 270**	**6 614**	**11.6%**	**7 560**	**13.2%**	**11 163**	**12.2%**	**12 702**	**14.0%**	**38 138**	**41.8%**	**23 129**	**54.3%**	**(44.7%)**
Electricity	10 868	19 024	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	22 077	51 491	2 796	12.7%	2 928	9.2%	10 622	20.5%	6 916	9.5%	23 261	39.4%	19 602	86.7%	(73.7%)
Waste Water Management	12 367	13 883	198	1.6%	4 277	33.6%	511	4.5%	4 478	33.8%	9 942	70.4%	2 978	92.7%	118.2%
Waste Management	9 678	6 870	3 620	63.8%	1 254	22.1%	-	-	3 402	49.5%	8 277	120.5%	3 467	26.5%	414%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**630 251**	**651 217**	**211 241**	**33.5%**	**229 697**	**36.4%**	**222 274**	**34.1%**	**82 834**	**12.7%**	**745 957**	**114.5%**	**36 783**	**198.8%**	**210.2%**
Property rates, penalties and collection charges	67 008	80 459	20 525	30.6%	16 459	24.5%	59 393	73.8%	49 839	61.9%	146 216	181.8%	9 426	-	428.7%
Service charges	**68 469**	**68 469**	11 377	16.6%	10 482	15.6%	14 603	21.3%	11 416	16.7%	47 880	74.5%	10 817	31.7%	177.4%
Other revenue	2 525	2 2 1 8	12 702	492.7%	27 946	1 106.7%	10 192	594.9%	18 824	850.8%	73 664	2 280.1%	1 021	-	1 741.9%
Government - operating	342 204	343 320	134 982	39.4%	110 773	32.1%	89 435	24.7%	-	-	333 391	97.1%	-	99.4%	-
Government - capital	102 045	102 045	31 437	30.8%	63 038	61.8%	48 827	53.9%	-	-	143 302	140.4%	-	99.4%	-
Interest	12 885	18 118	3 4 2 2	11.8%	9 3 9 8	10.1%	9 8 2 7	10.9%	2 7 3 6	15.0%	7 4 1 3	41.0%	2 5 3 3	99.4%	21.0%
Dividends															
Payments	**(475 838)**	**(483 788)**	**(149 394)**	**29.5%**	**(122 533)**	**25.8%**	**(122 270)**	**24.7%**	**(145 998)**	**29.3%**	**(539 794)**	**106.9%**	**(125 947)**	**125.1%**	**15.2%**
Suppliers and employees	(468 284)	(468 271)	(140 394)	30.0%	(119 171)	25.4%	(122 109)	25.0%	(141 550)	29.0%	(523 043)	107.2%	(121 687)	126.0%	16.9%

Finance charges	(7 076)	(7 575)	-		(2 662)	37.8%	(164)	2.2%	(3 539)	46.7%	(6 033)	86.2%	(4 866)	63.7%	(270.9%)
Transfers and grants	-	-	-		-		-		-		-		-		
Net Cash from/(used) Operating Activities	**154 332**	**153 431**	**70 947**	**45.9%**	**107 374**	**69.7%**	**103 665**	**64.3%**	**(62 262)**	**(40.7%)**	**216 163**	**139.1%**	**(89 244)**	**62.9%**	**(37.3%)**
Cash Flow from Investing Activities															
Receipts	**13 786**	**81 833**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	13 786	81 833	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(150 257)**	**(220 426)**	**(23 880)**	**15.9%**	**(38 868)**	**26.5%**	**(44 993)**	**20.4%**	**(68 578)**	**31.1%**	**(177 334)**	**80.4%**	**(72 428)**	**63.8%**	**(5.3%)**
Capital assets	(150 257)	(220 426)	(23 880)	15.9%	(38 868)	26.5%	(44 993)	20.4%	(68 578)	31.1%	(177 334)	80.4%	(72 428)	63.8%	(5.3%)
Net Cash from/(used) Investing Activities	**(136 471)**	**(138 593)**	**(23 880)**	**17.5%**	**(38 868)**	**28.2%**	**(44 993)**	**32.5%**	**(68 578)**	**49.5%**	**(177 334)**	**127.9%**	**(72 428)**	**63.8%**	**(5.2%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrow ing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(7 943)**	**(7 943)**	**(1 445)**	**0.9%**	**(6 197)**	**77.9%**	**(1 471)**	**18.5%**	**(4 898)**	**61.5%**	**(10 699)**	**134.7%**	**(1 293)**	**66.9%**	**377.3%**
Repayment of borrow ing	(7 943)	(7 943)	(1 445)	0.9%	(6 197)	22.8%	(1 471)	18.5%	(4 898)	61.5%	(10 699)	134.7%	(1 293)	66.9%	377.3%
Net Cash from/(used) Financing Activities	**(7 943)**	**(7 943)**	**(1 445)**	**1.8%**	**(6 197)**	**22.8%**	**(1 471)**	**18.5%**	**(4 898)**	**61.5%**	**(10 699)**	**134.7%**	**(1 293)**	**66.9%**	**277.3%**
Net Increase/(Decrease) in cash held	**9 978**	**8 897**	**46 015**	**469.2%**	**63 308**	**636.5%**	**53 541**	**601.8%**	**(133 724)**	**(1 525.4%)**	**28 141**	**316.3%**	**(172 967)**	**(19 329.3%)**	**(21.3%)**
Cash/cash equivalents at the year begin:	160 035	80 460	80 460	50.3%	132 298	82.6%	160 606	239.1%	249 349	291.7%	80 460	100.0%	280 701	80.4%	(12.7%)
Cash/cash equivalents at the year end:	170 013	94 358	122 299	71.7%	195 606	115.0%	214 146	364.2%	115 624	126.4%	112 734	66.9%	107 734	66.9%	8%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	10 771	5.8%	5 661	3.1%	5 344	2.9%	164 117	88.2%	186 142	41.6%	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Proper	19 113	18.6%	3 331	3.1%	4 918	4.8%	75 276	73.5%	102 521	22.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	266	6.0%	130	2.9%	80	1.7%	4 159	89.4%	4 633	1.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	601	2.2%	588	2.2%	592	2.2%	25 508	93.5%	27 284	6.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 914	3.4%	3 458	3.5%	3 583	3.7%	86 113	89.1%	96 068	21.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1	-	6	-	-	-	39 746	100.0%	39 746	8.9%	-	-	-	-
Total By Income Source	**34 286**	**7.7%**	**15 214**	**3.4%**	**14 568**	**3.3%**	**383 915**	**85.7%**	**447 976**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	19 866	21.4%	3 916	5.0%	4 290	5.4%	53 681	68.2%	78 742	17.6%	-	-	-	-
Commercial	7 204	6.0%	2 567	2.1%	1 972	1.6%	98 143	80.1%	111 287	24.8%	-	-	-	-
Households	12 334	5.4%	7 188	3.2%	8 227	3.6%	208 641	89.8%	216 390	37.2%	-	-	-	-
Other	1	0.4%	1	0.4%	77	2.0%	3 449	89.7%	3 832	1.4%	-	-	-	-
Total By Customer Group	**34 286**	**7.7%**	**15 214**	**3.4%**	**14 568**	**3.3%**	**383 915**	**85.7%**	**447 976**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 676	99.7%	171	2.9%	-	-	83	1.4%	5 932	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 676**	**95.7%**	**171**	**2.9%**	**-**	**-**	**83**	**1.4%**	**5 932**	**100.0%**

Contact Details

Municipal Manager	Ms S R Druce	014 555 1306
Financial Manager	Ms Olga Nefdow	014 555 1332

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: BOJANALA PLATINUM (DC37)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**390 128**	**391 693**	**129 993**	**43.3%**	**96 668**	**32.2%**	**75 961**	**25.2%**	**565**	**.2%**	**303 629**	**100.8%**	**7**	**102.3%**	**7 962.8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 000	1 000	282	28.2%	610	61.0%	702	70.2%	400	40.0%	2 000	200.0%	-	88.2%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	296 878	299 643	129 482	43.3%	95 790	32.0%	74 353	24.8%	41	.0%	299 666	99.9%	-	100.2%	(100.0%)
Other own revenue	193	193	156	134.0%	167	129.0%	904	639.2%	74	49.4%	1 301	918.0%	7	4 140.3%	958.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**297 143**	**298 228**	**81 597**	**31.7%**	**75 253**	**29.3%**	**77 573**	**26.0%**	**71 925**	**24.1%**	**306 347**	**102.7%**	**56 558**	**97.7%**	**27.2%**
Employee related costs	131 007	144 735	36 302	27.7%	36 728	28.0%	36 436	25.2%	36 660	25.3%	146 032	100.9%	21 899	102.2%	14.7%
Remuneration of councillors	10 800	10 262	2 607	24.1%	3 691	33.5%	4 684	29.8%	3 941	24.2%	10 114	98.1%	4 027	100.0%	(6.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	319	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	1 021	2 288	631	58.3%	502	32.8%	216	9.0%	334	14.8%	1 902	79.7%	183	121.5%	83.3%
Contracted services	34 463	74 000	27 335	92.2%	22 114	49.6%	22 589	30.2%	14 079	19.7%	86 769	116.2%	19 628	94.7%	39.1%
Transfers and grants	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	48 973	60 270	13 332	26.4%	12 227	26.0%	13 648	22.6%	16 387	27.2%	55 593	92.2%	9 628	109.3%	72.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**42 985**	**2 865**	**48 397**		**21 347**		**(1 612)**		**(71 360)**		**(3 318)**		**(56 551)**		
Transfers recognised - capital	565	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**43 551**	**2 865**	**48 397**		**21 347**		**(1 612)**		**(71 360)**		**(3 318)**		**(56 551)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**43 551**	**2 865**	**48 397**		**21 347**		**(1 612)**		**(71 360)**		**(3 318)**		**(56 551)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**43 551**	**2 865**	**48 397**		**21 347**		**(1 612)**		**(71 360)**		**(3 318)**		**(56 551)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**43 551**	**2 865**	**48 397**		**21 347**		**(1 612)**		**(71 360)**		**(3 318)**		**(56 551)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**565**	**2 865**	**109**	**11.3%**	**468**	**47.8%**	**3 179**	**111.4%**	**-**	**-**	**3 748**	**131.3%**	**68**	**85.8%**	**(100.0%)**
National Government	565	-	-	-	-	-	3 179	-	-	-	3 179	-	68	36.4%	(100.0%)
Provincial Government	-	-	109	-	468	-	-	-	-	-	569	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**565**	**-**	**109**	**11.3%**	**468**	**47.8%**	**3 179**	**-**	**-**	**-**	**3 748**	**-**	**68**	**85.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	2 865	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**565**	**2 865**	**109**	**11.3%**	**468**	**47.8%**	**3 179**	**111.4%**	**-**	**-**	**3 748**	**131.3%**	**68**	**85.8%**	**(100.0%)**
Governance and Administration	**565**	**2 765**	**109**	**14.1%**	**468**	**68.4%**	**3 179**	**114.4%**	**-**	**-**	**3 748**	**135.5%**	**68**	**91.9%**	**(100.0%)**
Executive & Council	331	531	50	9.4%	438	82.5%	-	-	-	-	488	92.7%	38	81.9%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	2	-	(100.0%)
Corporate Services	234	2 234	59	25.3%	22	9.2%	3 179	142.3%	-	-	3 260	145.9%	28	93.8%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**200**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**301 093**	**301 093**	**130 013**	**43.2%**	**97 059**	**32.2%**	**79 145**	**26.3%**	**565**	**.2%**	**306 781**	**101.9%**	**7**	**102.8%**	**7 962.9%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	549	150	156	104.0%	192	128.0%	954	636.2%	76	49.4%	1 377	918.0%	7	472.3%	958.3%
Government - operating	296 878	297 598	129 465	43.6%	96 798	32.5%	78 553	26.4%	41	-	304 856	102.4%	-	102.3%	(100.0%)
Government - capital	3 666	3 345	338	9.2%	1 069	31.9%	1 588	47.5%	-	-	2 995	89.5%	-	-	-
Interest	1 000	1 000	352	35.2%	612	61.2%	753	75.3%	450	45.0%	2 168	216.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(298 612)**	**(299 229)**	**(81 587)**	**27.4%**	**(75 694)**	**25.4%**	**(77 573)**	**26.0%**	**(71 925)**	**24.1%**	**(306 780)**	**102.5%**	**(56 538)**	**99.7%**	**27.2%**
Suppliers and employees	(296 600)	(297 419)	81 589	27.5%	(75 695)	25.5%	(77 573)	26.1%	(71 925)	24.2%	(306 718)	103.1%	(56 538)	99.7%	27.2%

Finance charges	(316)	(316)	(7)	2.3%	(3)	1.0%	-	-	-	-	(10)	3.2%	-	-	-
Transfers and grants	(1 000)	(500)	-		-		-	-	-	-	-		-	-	-
Net Cash from/(used) Operating Activities	**3 691**	**2 864**	**48 416**	**1 571.7%**	**21 348**	**693.6%**	**1 572**	**54.9%**	**(71 368)**	**(2 491.8%)**	**(0)**	**(.2%)**	**(56 551)**	**664.8%**	**26.2%**
Cash Flow from Investing Activities															
Receipts	-	-	**0**	-	-	-	-	-	-	-	**0**	-	-	-	-
Proceeds on disposal of PPE	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(683)	(2 955)	(169)	11.3%	(468)	47.6%	(3 184)	111.3%	-	-	(3 752)	131.4%	(48)	82.8%	(160.8%)
Capital assets	(683)	(2 955)	(169)	11.3%	(468)	47.6%	(3 184)	111.3%	-	-	(3 752)	131.4%	(48)	82.8%	(160.8%)
Net Cash from/(used) Investing Activities	**(683)**	**(2 955)**	**(169)**	**11.3%**	**(468)**	**47.6%**	**(3 184)**	**111.3%**	**-**	**-**	**(3 752)**	**131.4%**	**(48)**	**82.8%**	**(160.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**2 115**	**0**	**48 307**	**2 283.7%**	**20 906**	**988.3%**	**(1 613)**	**(17 969.2%)**	**(71 368)**	**(792 893.8%)**	**(3 759)**	**(41 767.8%)**	**(56 599)**	**2 415.0%**	**26.1%**
Cash/cash equivalents at the year begin:	2 269	2 969	5 038	196.0%	53 345	2 500.0%	74 250	1 563.8%	73 636	1 823.8%	5 038	135.4%	77 626	341.9%	6.9%
Cash/cash equivalents at the year end:	4 385	2 969	53 345	1 100.8%	74 250	1 576.0%	72 638	1 419.3%	1 977	33.8%	1 977	33.0%	20 984	719.8%	(63.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Innocent Shikuta	014 590 4332
Financial Manager	Shango Jennet	014 590 4331

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RATLOU (NW381)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**116 737**	**182 513**	**34 335**	**45.8%**	**36 338**	**38.8%**	**31 313**	**17.2%**	**3 131**	**1.7%**	**125 116**	**68.5%**	**4 671**	**121.5%**	**(33.0%)**
Property rates	8 466	21 696	4 829	56.9%	-	-	-	-	-	-	4 829	22.3%	-	168.7%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 092	1 010	288	26.4%	214	19.7%	270	24.6%	270	24.8%	1 447	95.6%	388	104.7%	1.4%
Interest earned - external investments	1 629	1 029	616	46.5%	425	27.8%	409	28.8%	641	42.5%	2 094	127.0%	480	104.1%	33.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	1	-	10	-	14	-	25	-	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	104 467	109 602	46 508	43.7%	34 696	32.6%	30 606	23.6%	91	1%	107 202	97.8%	1 039	100.8%	(62.2%)
Other own revenue	624	47 622	1 845	297.1%	808	129.3%	4 628	9.7%	2 020	4.2%	9 418	19.7%	2 763	141.8%	(27.4%)
Gains on disposal of PPE	-	-	-	-	64	-	-	-	-	-	64	-	-	-	-
Operating Expenditure	**105 476**	**124 523**	**23 080**	**21.9%**	**27 803**	**26.4%**	**26 189**	**21.0%**	**28 444**	**22.8%**	**105 606**	**84.8%**	**22 936**	**82.0%**	**24.0%**
Employee related costs	46 606	49 196	10 394	22.3%	12 402	26.6%	11 589	23.6%	11 666	24.2%	46 274	94.1%	9 499	92.3%	23.2%
Remuneration of councillors	8 806	9 481	2 234	25.3%	2 210	25.1%	2 020	29.6%	2 314	24.4%	8 778	87.7%	2 138	108.1%	(10.2%)
Debt impairment	2 700	2 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 900	7 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	7 300	6 600	1 016	13.9%	1 556	24.0%	1 210	17.7%	2 428	35.6%	6 210	96.8%	219	103.3%	1 010.5%
Contracted services	6 300	7 701	1 616	22.4%	1 458	23.2%	1 481	19.1%	1 464	18.9%	5 767	74.4%	1 035	72.4%	11.8%
Transfers and grants	1 600	1 600	467	24.6%	300	17.2%	450	27.3%	1 386	70.4%	-	-	-	-	(100.0%)
Other expenditure	22 761	27 845	8 032	35.3%	9 447	41.6%	9 639	29.0%	9 887	36.1%	36 412	96.2%	8 180	87.4%	7.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**13 260**	**57 990**	**11 255**		**8 438**		**5 124**		**(25 313)**		**19 594**		**(18 265)**		
Transfers recognised - capital	27 411	27 911	9 637	35.9%	9 837	35.9%	8 837	31.7%	38 350	138.1%	64 811	232.2%	-	66.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**40 671**	**85 901**	**41 092**		**18 275**		**13 961**		**10 987**		**84 315**		**(18 265)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**40 671**	**85 901**	**41 092**		**18 275**		**13 961**		**10 987**		**84 315**		**(18 265)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**40 671**	**85 901**	**41 092**		**18 275**		**13 961**		**10 987**		**84 315**		**(18 265)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**40 671**	**85 901**	**41 092**		**18 275**		**13 961**		**10 987**		**84 315**		**(18 265)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**33 285**	**80 599**	**7 814**	**23.5%**	**30 205**	**91.0%**	**3 883**	**4.8%**	**26 849**	**33.3%**	**68 753**	**85.3%**	**11 027**	**72.1%**	**143.5%**
National Government	27 411	27 411	5 096	18.6%	18 582	67.8%	2 928	10.7%	213	.8%	26 819	97.8%	6 574	118.6%	(96.8%)
Provincial Government	-	-	-	-	-	-	-	-	550	-	550	-	426	-	29.1%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 411**	**27 411**	**5 096**	**18.6%**	**18 582**	**67.8%**	**2 928**	**10.7%**	**762**	**2.8%**	**27 369**	**99.8%**	**7 000**	**120.2%**	**(89.1%)**
Borrowing	-	-	-	-	-	-	-	-	24 511	-	24 511	-	-	-	(100.0%)
Internally generated funds	5 794	52 688	2 718	46.9%	11 623	200.6%	957	1.8%	1 576	2.9%	16 874	31.9%	-	-	(100.0%)
Public contributions and donations	-	500	-	-	-	-	-	-	-	-	-	-	4 027	-	(100.0%)
Capital Expenditure Standard Classification	**33 285**	**80 599**	**7 814**	**23.5%**	**30 205**	**91.0%**	**8 639**	**10.7%**	**26 849**	**33.3%**	**73 507**	**91.2%**	**11 027**	**72.1%**	**143.5%**
Governance and Administration	1 054	1 054	16	1.5%	1 506	142.7%	-	-	647	61.4%	2 168	57.9%	1 421	87.1%	(77.9%)
Executive & Council	1 014	1 014	-	-	-	-	-	-	827	81.6%	827	81.6%	744	96.4%	8.1%
Budget & Treasury Office	50	50	-	-	-	-	-	-	-	-	-	-	95	32.8%	(100.0%)
Corporate Services	1 003	3 940	39	4.0%	3 958	372.0%	-	-	15	.4%	3 973	98.0%	307	84.8%	(95.2%)
Community and Public Safety	1 638	1 660	113	11.4%	1 447	148.8%	341	14.4%	916	55.1%	4 114	247.8%	294	47.9%	211.9%
Community & Social Services	1 638	1 660	113	31.4%	2 442	149.6%	241	14.5%	916	55.2%	4 116	247.8%	294	47.9%	212.9%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**29 491**	**73 933**	**7 251**	**24.6%**	**22 938**	**81.2%**	**8 398**	**11.4%**	**25 988**	**33.9%**	**64 694**	**87.5%**	**9 571**	**71.3%**	**162.1%**
Planning and Development	29 491	73 933	7 251	24.6%	22 938	81.2%	8 398	11.4%	25 988	33.9%	64 694	87.5%	9 571	71.3%	162.1%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**138 684**	**125 135**	**137 356**	**99.0%**	**46 537**	**33.6%**	**40 124**	**32.1%**	**34 579**	**27.6%**	**258 597**	**206.7%**	**56 474**	**167.6%**	**(38.8%)**
Property rates, penalties and collection charges	1 190	9 392	216	18.2%	455	38.2%	113	1.2%	31 528	335.7%	32 310	344.0%	80	23.7%	52 679.4%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 068	2 068	80 126	3 874.3%	1 139	55.1%	4 668	225.8%	2 329	112.6%	88 462	4 277.7%	52 276	1 166.8%	858.8%
Government - operating	104 407	85 283	49 538	47.4%	34 662	33.2%	30 666	36.0%	91	0%	107 216	125.7%	1 638	101.1%	(92.2%)
Government - capital	23 000	27 992	7 477	32.5%	9 681	42.1%	4 677	16.7%	-	-	21 835	78.0%	-	155.4%	-
Interest	7 019	80	518	40.8%	432	27.8%	439	417%	641	62.4%	2 084	2 510%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(83 838)**	**(85 378)**	**(160 710)**	**116.3%**	**(31 697)**	**33.8%**	**(30 044)**	**32.8%**	**(28 518)**	**33.4%**	**(191 276)**	**224.4%**	**(33 648)**	**216.7%**	**20.5%**
Suppliers and employees	(81 838)	(83 152)	(159 681)	112.9%	(30 988)	33.7%	(28 017)	33.7%	(28 488)	34.2%	(191 173)	229.8%	(33 648)	216.9%	20.4%

Finance charges	(39)	(244)	(20)	35.2%	(19)	24.6%	(20)	9.8%	(20)	10.7%	(103)	30.8%	-	-	(100.0%)
Transfers and grants	(1 000)	(1 000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**44 835**	**29 759**	**32 641**	**75.9%**	**12 531**	**34.6%**	**12 660**	**33.4%**	**6 069**	**15.3%**	**67 331**	**169.3%**	**32 828**	**85.8%**	**(81.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**280**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Proceeds on disposal of PPE	-	280	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(33 208)**	**(40 935)**	**(10 115)**	**30.5%**	**(20 691)**	**88.1%**	**(8 674)**	**21.2%**	**(26 356)**	**64.8%**	**(74 748)**	**192.8%**	**(7 357)**	**65.3%**	**259.2%**
Capital assets	(33 208)	(40 935)	(10 115)	30.5%	(20 691)	88.1%	(8 674)	21.2%	(26 356)	64.8%	(74 748)	192.8%	(7 357)	65.3%	259.2%
Net Cash from/(used) Investing Activities	**(33 208)**	**(40 935)**	**(10 115)**	**30.5%**	**(20 691)**	**88.1%**	**(8 674)**	**21.2%**	**(26 356)**	**64.8%**	**(74 748)**	**192.8%**	**(7 357)**	**65.3%**	**259.2%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**36 356**	**-**	**36 356**	**-**	**-**	**-**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	36 356	-	36 356	-	-	-	(100.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**36 356**	**-**	**36 356**	**-**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**11 626**	**(892)**	**23 526**	**201.9%**	**(14 071)**	**(120.8%)**	**3 466**	**(381.7%)**	**16 015**	**(1 794.9%)**	**29 076**	**(3 236.4%)**	**25 471**	**769.1%**	**(37.1%)**
Cash/cash equivalents at the year begin:	27 563	27 563	29 002	105.2%	53 378	193.6%	39 338	142.2%	42 714	154.9%	29 563	100.2%	4 092	74.3%	676.6%
Cash/cash equivalents at the year end:	39 203	26 688	53 379	136.1%	39 308	100.2%	42 714	109.0%	58 729	220.0%	58 729	220.0%	29 656	129.8%	98.8%

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	(31 013)	(166.7%)	(6)	-	694	3.1%	49 827	243.6%	19 502	84.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	143	4.0%	(62)	(1.8%)	70	1.9%	3 431	95.8%	3 582	15.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**(31 374)**	**(139.5%)**	**(68)**	**(.3%)**	**764**	**3.0%**	**53 258**	**236.9%**	**22 400**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(31 644)	(1 582.2%)	31	2%	623	3.1%	50 662	2 549.9%	19 672	88.4%	-	-	-	-
Commercial	54	2.2%	(60)	(3.0%)	33	1.4%	2 370	100.2%	2 370	10.6%	-	-	-	-
Households	16	0.2%	(6)	(0.0%)	8	0.1%	226	99.2%	348	1.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**(31 374)**	**(139.5%)**	**(68)**	**(.3%)**	**664**	**3.0%**	**53 258**	**236.9%**	**22 400**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	(112)	327.0%	108	(677.0%)	(11)	(4.2%)
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	331	185.9%	(179)	(62.0%)	(89)	(259.6%)	13	4.4%	266	104.2%
Total	**331**	**193.4%**	**(179)**	**(62.9%)**	**(200)**	**(70.3%)**	**113**	**39.8%**	**255**	**100.0%**

Contact Details

Municipal Manager	Glenn Lekaneng ane	018 330 7009
Financial Manager	Rebecca Letuka	018 330 7008

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TSWAING (NW382)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**173 236**	**171 027**	**66 624**	**38.5%**	**20 075**	**11.6%**	**53 034**	**31.5%**	**21 204**	**12.4%**	**161 837**	**94.6%**	**34 428**	**72.8%**	**(38.4%)**
Property rates	13 165	15 589	3 914	29.7%	3 914	29.7%	4 247	27.3%	4 246	27.5%	16 366	105.0%	3 774	111.8%	13.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	37 469	37 469	5 127	13.7%	8 748	23.3%	9 073	25.0%	11 036	29.4%	34 983	91.4%	5 144	56.8%	114.5%
Service charges - water revenue	6 306	6 306	1 336	20.3%	1 160	18.0%	1 124	17.5%	944	14.3%	4 564	69.7%	1 308	62.9%	(27.9%)
Service charges - sanitation revenue	6 061	7 761	1 960	32.3%	1 960	33.4%	1 960	25.3%	2 017	26.0%	7 908	101.9%	1 664	91.3%	8.8%
Service charges - refuse revenue	7 710	8 210	2 068	26.8%	2 068	26.8%	2 068	25.2%	2 070	25.2%	8 381	100.6%	1 956	106.4%	6.1%
Service charges - other	-	68	-	-	-	-	-	-	68	-	68	-	4	-	(1600.0%)
Rental of facilities and equipment	462	462	97	20.1%	71	14.6%	84	17.4%	77	15.9%	329	68.2%	96	88.7%	(13.8%)
Interest earned - external investments	9	260	-	-	-	-	4	1.5%	-	-	4	1.5%	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	62	62	5	8.5%	1	1.4%	1	2.3%	2	2.6%	9	14.6%	38	4.7%	(95.7%)
Licences and permits	435	500	-	-	-	-	0	-	-	-	0	-	642	59.7%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	60	-	(100.0%)
Transfers recognised - operational	90 026	90 602	51 236	56.9%	1 960	2.2%	34 964	38.6%	-	-	88 160	97.3%	12 002	65.7%	(100.0%)
Other own revenue	19 006	2 609	816	7.4%	137	1.2%	101	3.9%	762	29.1%	1 816	69.6%	8 888	147.9%	(68.9%)
Gains on disposal of PPE	62	62	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**172 492**	**169 997**	**40 141**	**23.3%**	**20 221**	**15.2%**	**42 529**	**25.0%**	**34 412**	**20.2%**	**143 303**	**84.3%**	**34 105**	**73.5%**	**.9%**
Employee related costs	68 078	67 860	15 714	22.7%	16 712	24.2%	16 036	24.4%	16 100	23.7%	65 563	96.6%	15 279	78.5%	5.4%
Remuneration of councillors	8 872	8 872	2 162	24.4%	2 132	24.0%	2 132	24.0%	2 144	24.2%	8 568	96.6%	2 130	63.4%	1.1%
Debt impairment	4 780	4 780	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 125	11 125	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	36 152	23 152	16 228	44.9%	58	.2%	16 008	69.4%	8 107	24.6%	40 444	122.2%	8 947	87.1%	(9.8%)
Other Materials	6 308	5 208	807	12.7%	630	100%	747	14.2%	1 274	24.2%	3 460	66.9%	1 891	69.3%	(32.7%)
Contracted services	5 832	5 832	419	7.2%	426	7.3%	358	5.2%	244	4.2%	1 350	23.6%	1 035	66.8%	(76.5%)
Transfers and grants	4 664	4 664	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	25 681	29 403	4 809	18.8%	6 259	24.4%	6 801	23.9%	6 491	22.8%	24 371	85.6%	4 848	70.7%	33.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**746**	**1 030**	**26 484**		**(0 146)**		**11 405**		**(13 208)**		**18 534**		**322**		
Transfers recognised - capital	29 690	29 690	14 074	47.4%	2 910	9.8%	12 282	41.4%	3 099	10.2%	32 315	108.8%	-	49.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	7 743		-	-	-	-	-	-	7 743	-	2 468		(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**30 436**	**30 720**	**48 301**		**(3 231)**		**23 686**		**(10 108)**		**58 592**		**2 791**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**30 436**	**30 720**	**48 301**		**(3 231)**		**23 686**		**(10 108)**		**58 592**		**2 791**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**30 436**	**30 720**	**48 301**		**(3 231)**		**23 686**		**(10 108)**		**58 592**		**2 791**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**30 436**	**30 720**	**48 301**		**(3 231)**		**23 686**		**(10 108)**		**58 592**		**2 791**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**30 190**	**30 190**	**7 777**	**25.8%**	**2 915**	**9.7%**	**11 247**	**37.3%**	**4 631**	**15.3%**	**26 570**	**88.0%**	**8 311**	**92.1%**	**(44.3%)**
National Government	28 390	28 390	7 777	27.4%	2 915	10.3%	11 247	39.6%	4 631	16.3%	26 570	93.6%	8 311	92.1%	(44.3%)
Provincial Government	1 300	1 300	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**29 690**	**29 690**	**7 777**	**26.2%**	**2 915**	**9.8%**	**11 247**	**37.9%**	**4 631**	**15.6%**	**26 570**	**89.5%**	**8 311**	**92.1%**	**(44.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**30 190**	**30 190**	**7 777**	**25.8%**	**2 915**	**9.7%**	**11 247**	**37.3%**	**4 631**	**15.3%**	**26 570**	**88.0%**	**8 311**	**92.1%**	**(44.3%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 150	13 150	4 566	34.9%	1 755	13.3%	4 665	33.9%	1 923	8.7%	11 464	54.9%	148	155.9%	611.7%
Community & Social Services	12 150	12 150	4 566	41.3%	1 266	11.0%	4 665	33.9%	1 923	8.7%	11 464	94.0%	148	159.8%	611.7%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 000**	**10 000**	**2 781**	**15.4%**	**1 291**	**7.2%**	**7 242**	**40.2%**	**3 527**	**19.6%**	**14 841**	**82.7%**	**4 791**	**94.3%**	**(25.6%)**
Planning and Development	10 000	-	2 781	15.4%	1 291	7.2%	-	-	-	-	4 072	-	4 791	94.3%	(25.6%)
Road Transport	-	10 000	-	-	-	-	7 242	49.2%	3 527	19.8%	10 769	60.0%	4 791	94.3%	(25.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**225**	**-**	**-**	**-**	**-**	**-**	**225**	**-**	**3 371**	**71.3%**	**(100.0%)**
Electricity	-	-	-	-	225	-	-	-	-	-	225	-	3 371	71.3%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**188 631**	**158 868**	**80 268**	**42.5%**	**16 946**	**8.9%**	**57 748**	**36.4%**	**18 236**	**11.5%**	**173 897**	**109.5%**	**42 273**	**97.1%**	**(56.9%)**
Property rates, penalties and collection charges	10 544	6 462	1 168	11.1%	505	4.8%	885	13.7%	2 677	41.4%	5 234	81.0%	731	72.0%	238.5%
Service charges	46 818	37 366	10 998	23.6%	7 668	16.4%	11 609	40.2%	16 917	97.7%	38 693	140.8%	9 884	72.9%	16.2%
Other revenue	13 822	4 532	3 192	27.1%	9 194	78.4%	1 562	29.7%	3 339	118.6%	15 287	370.1%	8 224	99.4%	(17.6%)
Government - operating	90 534	90 633	51 600	57.0%	600	4%	35 264	38.9%	-	-	87 465	96.6%	24 218	103.4%	(100.0%)
Government - capital	24 908	19 875	14 309	72.0%	980	3.9%	8 314	41.8%	-	-	24 603	123.8%	-	143.8%	0%
Interest	2 005	592	791	39.5%	30	36 180.0%	2	1%	32	11.6%	276	84.0%	-	-	(100.0%)
Dividends															
Payments	**(147 143)**	**(120 668)**	**(59 784)**	**34.5%**	**(20 883)**	**16.2%**	**(40 075)**	**39.8%**	**(22 691)**	**17.6%**	**(137 434)**	**105.8%**	**(42 604)**	**96.8%**	**(46.3%)**
Suppliers and employees	(147 143)	(120 668)	(59 784)	34.5%	(20 883)	16.2%	(40 075)	39.8%	(22 691)	17.6%	(137 434)	105.8%	(42 604)	96.8%	(46.3%)

Finance charges	-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	**41 588**	**29 793**	**28 494**	**71.0%**	**(2 837)**	**(17.0%)**	**17 673**	**61.4%**	**(4 658)**	**(16.2%)**	**35 464**	**123.2%**	**(233)**	**155.8%**	**1 364.4%**
Cash Flow from Investing Activities																
Receipts	**62**	**62**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**7 000**	**11 200.2%**	**(100.0%)**
Proceeds on disposal of PPE	62	62	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	7 000		(100.0%)	
Payments	**(30 190)**	**(30 190)**	**(16 391)**	**54.3%**	**(5 207)**	**17.2%**	**(8 553)**	**28.4%**	**(4 635)**	**15.3%**	**(34 912)**	**115.3%**	**(8 378)**	**122.4%**	**(44.7%)**	
Capital assets	(30 190)	(30 190)	(16 391)	54.3%	(5 207)	17.2%	(8 553)	28.4%	(4 635)	15.3%	(34 912)	115.3%	(8 378)	122.4%	(44.7%)	
Net Cash from/(used) Investing Activities	**(30 128)**	**(30 128)**	**(16 391)**	**54.4%**	**(5 207)**	**17.3%**	**(8 553)**	**28.5%**	**(4 635)**	**15.4%**	**(34 912)**	**115.3%**	**(1 378)**	**107.8%**	**238.9%**	
Cash Flow from Financing Activities																
Receipts	**(15)**	**(15)**	**17**	**(115.5%)**	**7**	**(50.0%)**	**14**	**(84.4%)**	**9**	**(60.2%)**	**47**	**(330.1%)**	**16**	**-**	**(42.9%)**	
Short-term loans	-	-	-		-		-		-		-		-		-	
Borrowing long term/refinancing	-	-	-		-		-		-		-		-		-	
Increase (decrease) in consumer deposits	(15)	(15)	17	(115.5%)	7	(50.0%)	14	(84.4%)	9	(60.2%)	47	(330.1%)	16	-	(42.9%)	
Payments	**-**	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	
Repayment of borrowing	-	-	-		-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	**(15)**	**(15)**	**17**	**(115.5%)**	**7**	**(50.0%)**	**14**	**(84.4%)**	**9**	**(60.2%)**	**47**	**(330.1%)**	**16**	**-**	**(42.9%)**	
Net Increase/(Decrease) in cash held	**11 385**	**(1 363)**	**12 119**	**115.4%**	**(12 237)**	**(107.7%)**	**9 103**	**(667.3%)**	**(9 277)**	**680.7%**	**696**	**(51.2%)**	**(1 696)**	**26 418.8%**	**450.2%**	
Cash/cash equivalents at the year begin:	6 163	6 163	636	(10.3%)	12 736	(223.6%)	1 598	(24.9%)	10 602	(172.2%)	636	(10.3%)	12 174	(1.3%)	(20.1%)	
Cash/cash equivalents at the year end:	5 262	(7 526)	13 756	266.2%	1 598	30.6%	10 612	(141.0%)	1 325	(17.7%)	1 333	(17.7%)	13 488	(210.9%)	(89.5%)	

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	4 960	12.8%	2 944	7.6%	2 794	7.2%	28 022	72.4%	38 699	59.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	726	11.7%	1 356	20.9%	266	4.6%	3 884	62.7%	6 186	9.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 705	38.0%	1 108	15.9%	1 190	16.8%	2 010	28.7%	7 001	9.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	791	2.9%	1 452	10.9%	1 161	8.7%	9 927	74.4%	13 332	17.4%
Auditor-General	28	2.3%	9	8%	9	8%	1 127	96.0%	1 173	1.5%
Other	2 104	21.3%	2 198	22.8%	992	9.8%	4 870	48.1%	10 121	13.2%
Total	**11 345**	**14.8%**	**9 920**	**11.7%**	**6 422**	**8.4%**	**49 842**	**65.1%**	**76 529**	**100.0%**

Contact Details

Municipal Manager	Mogale Monye	053 948 8429
Financial Manager	Bomas Peens	053 948 8500

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAFIKENG (NW383)

STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**522 537**	**549 423**	**183 246**	**35.1%**	**126 198**	**24.2%**	**152 631**	**27.8%**	**107 018**	**19.5%**	**569 606**	**103.7%**	**134 705**	**95.7%**	**(20.6%)**
Property rates	149 010	142 190	41 606	28.1%	40 264	27.0%	38 916	27.4%	59 800	35.8%	171 601	120.7%	34 958	111.3%	45.0%
Property rates - penalties and collection charges	18 926	28 626	4 139	22.9%	7 552	39.9%	6 071	22.3%	6 010	22.7%	24 042	84.1%	3 896	103.3%	10.4%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	74 662	80 026	23 436	31.4%	29 747	39.7%	24 649	33.7%	21 998	27.5%	99 729	124.6%	23 950	112.4%	(15.1%)
Service charges - sanitation revenue	26 960	24 612	6 777	25.1%	6 845	25.4%	6 774	28.2%	6 411	26.7%	26 808	111.6%	5 988	95.3%	7.1%
Service charges - refuse revenue	23 777	29 243	8 004	33.7%	7 947	33.4%	7 984	27.3%	8 654	27.5%	32 591	109.4%	7 331	103.3%	11.5%
Service charges - other	4 228	4 512	-	-	-	-	-	-	(25)	(.3%)	(25)	(.3%)	-	10.4%	(100.0%)
Rental of facilities and equipment	1 924	3 827	814	32.7%	1 899	117.8%	1 167	23.0%	1 260	22.0%	5 140	88.4%	195	70.2%	538.5%
Interest earned - external investments	2 125	2 000	482	21.8%	711	33.5%	252	10.1%	239	9.2%	1 683	66.2%	308	45.1%	(22.4%)
Interest earned - outstanding debtors	17 599	21 200	3 486	19.8%	6 101	34.7%	7 799	39.6%	8 302	39.2%	25 738	120.6%	4 600	75.7%	74.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	600	672	139	20.4%	90	14.2%	113	16.9%	103	15.4%	434	64.9%	174	94.8%	(40.8%)
Licences and permits	2 943	2 664	1 076	36.6%	790	30.0%	352	11.9%	2 045	80.3%	4 766	159.7%	223	91.2%	1 047.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	197 784	198 916	92 516	46.8%	21 801	11.1%	37 673	29.0%	-	-	172 138	86.5%	47 601	68.8%	(100.0%)
Other own revenue	4 931	3 953	808	20.1%	771	19.2%	676	23.2%	688	22.9%	2 944	99.8%	1 582	160.8%	(56.5%)
Gains on disposal of PPE	-	2 000	-	-	2 008	-	-	-	-	-	2 008	71.9%	-	-	-
Operating Expenditure	**586 905**	**681 705**	**104 916**	**17.9%**	**107 184**	**18.3%**	**89 012**	**13.1%**	**105 690**	**15.5%**	**406 794**	**59.7%**	**82 127**	**65.7%**	**28.7%**
Employee related costs	217 400	218 106	50 541	23.2%	58 740	27.0%	50 222	23.1%	50 200	23.0%	209 663	96.2%	47 402	102.4%	6.0%
Remuneration of councillors	20 906	23 122	5 002	23.9%	5 912	28.3%	5 780	25.0%	5 780	25.0%	22 124	100.0%	4 612	101.4%	(13.9%)
Debt impairment	68 997	68 997	-	-	-	-	-	-	22	-	22	-	-	-	(100.0%)
Depreciation and asset impairment	57 424	82 790	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 242	3 242	-	-	983	30.3%	(642)	(16.7%)	-	-	441	13.6%	284	82.8%	(100.0%)
Bulk purchases	80 340	80 340	16 468	20.5%	15 586	19.4%	16 014	13.5%	5 439	6.8%	46 887	58.4%	7 533	13.4%	(27.8%)
Other Materials	2 300	3 730	-	-	2 128	92.5%	-	-	-	-	2 128	57.1%	2 024	280.1%	(100.0%)
Contracted services	58 304	44 628	674	3.4%	2 028	11.1%	1 328	3.0%	2 231	5.0%	6 231	13.9%	4 129	90.9%	(45.5%)
Transfers and grants	21 284	21 284	3 040	9.8%	4 427	14.8%	3 940	13.8%	7 401	23.8%	19 034	89.8%	6 036	38.6%	13.2%
Other expenditure	55 508	115 431	28 477	32.3%	19 827	23.2%	16 153	13.7%	34 044	39.9%	101 512	87.9%	8 077	61.8%	638.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(64 343)**	**(132 282)**	**78 428**		**19 023**		**63 618**		**1 328**		**162 897**		**52 578**		
Transfers recognised - capital	59 184	59 184	-	-	24 900	41.6%	2 184	3.7%	-	-	26 984	45.1%	-	58.5%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(5 159)**	**(73 098)**	**78 428**		**44 023**		**65 802**		**1 328**		**189 881**		**52 578**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(5 159)**	**(73 098)**	**78 428**		**44 023**		**65 802**		**1 328**		**189 881**		**52 578**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(5 159)**	**(73 098)**	**78 428**		**44 023**		**65 802**		**1 328**		**189 881**		**52 578**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(5 159)**	**(73 098)**	**78 428**		**44 023**		**65 802**		**1 328**		**189 881**		**52 578**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**59 184**	**155 534**	**14 245**	**24.1%**	**33 286**	**56.2%**	**10 713**	**17.7%**	**6 730**	**6.4%**	**72 991**	**69.2%**	**9 207**	**53.7%**	**(26.9%)**
National Government	59 184	59 184	14 245	24.1%	33 257	56.2%	6 457	10.9%	4 328	7.3%	58 286	98.5%	8 132	63.7%	(46.8%)
Provincial Government	-	350	-	-	-	-	29	8.8%	2 268	630.8%	2 297	657.0%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**59 184**	**59 534**	**14 245**	**24.1%**	**33 257**	**56.2%**	**6 486**	**10.9%**	**6 596**	**11.0%**	**60 517**	**101.7%**	**8 132**	**63.7%**	**(18.7%)**
Borrowing	-	-	-	-	-	-	-	-	122	-	122	2.3%	-	-	(100.0%)
Internally generated funds	-	46 000	-	-	29	-	12 234	26.6%	179	.4%	12 441	27.0%	1 075	83.3%	(83.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**59 184**	**155 534**	**14 245**	**24.1%**	**33 286**	**56.2%**	**10 713**	**17.7%**	**6 735**	**6.4%**	**72 981**	**69.2%**	**9 207**	**53.7%**	**(26.9%)**
Governance and Administration	-	**1 666**	-	-	**1 925**	-	**1 646**	**181.6%**	**1 689**	**168.9%**	**5 261**	**858.1%**	**68**	**14.1%**	**19 716.9%**
Executive & Council	-	-	-	-	1 882	-	1 016	-	2 403	-	5 301	-	-	207.6%	(100.0%)
Budget & Treasury Office	-	1 000	-	-	-	-	-	-	282	28.2%	282	28.2%	16	3.1%	1 634.5%
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	170.6%	-
Community and Public Safety	**8 000**	**700**	**1 754**	**21.9%**	**314**	**3.9%**	**15 349**	**2 192.9%**	-	-	**17 316**	**2 473.7%**	**834**	**11.1%**	**(100.0%)**
Community & Social Services	8 000	300	-	-	-	-	24	8.0%	-	-	24	8.0%	-	1.3%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	1 754	-	314	-	15 324	-	-	-	17 392	-	833	79.2%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**51 184**	**154 154**	**12 491**	**24.4%**	**31 031**	**60.7%**	**2 450**	**2.4%**	**3 730**	**3.6%**	**49 722**	**47.7%**	**8 372**	**74.6%**	**(55.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	51 184	154 154	12 491	24.4%	31 031	60.7%	2 450	2.4%	3 730	3.6%	49 722	47.7%	8 372	74.6%	(55.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	**16.9%**	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**512 909**	**536 159**	**154 048**	**30.0%**	**190 576**	**37.2%**	**139 289**	**26.0%**	**76 008**	**14.2%**	**559 994**	**104.4%**	**135 214**	**86.8%**	**(43.8%)**
Property rates, penalties and collection charges	129 638	136 654	16 520	12.7%	79 375	61.2%	28 953	21.2%	25 126	18.4%	149 994	109.8%	44 547	95.2%	(43.6%)
Service charges	191 268	111 636	23 938	22.8%	39 398	20.6%	39 812	35.6%	39 677	33.8%	139 145	115.5%	39 578	82.4%	0.3%
Other revenue	4 164	10 004	2 307	55.4%	5 870	53.5%	2 613	26.0%	4 692	46.7%	15 481	169.0%	2 825	64.3%	127.6%
Government - operating	162 784	158 916	75 172	36.8%	46 416	22.5%	57 412	39.0%	734	4%	179 653	89.0%	47 601	68.7%	(98.2%)
Government - capital	19 847	19 847	4 102	20.7%	8 917	43.5%	8 158	41.1%	8 560	43.9%	27 587	141.2%	2 107	139.1%	68.1%
Interest	10 847	99 048	4 102	36.3%	8 902	43.6%	8 158	41.1%	8 560	43.9%	27 587	141.2%	2 107	139.1%	68.1%
Dividends															
Payments	**(429 185)**	**(469 625)**	**(105 525)**	**24.6%**	**(110 546)**	**26.2%**	**(99 728)**	**18.2%**	**(105 431)**	**21.6%**	**(412 836)**	**84.5%**	**(89 578)**	**77.8%**	**39.8%**
Suppliers and employees	(429 963)	(469 625)	(102 564)	24.1%	(107 437)	23.2%	(86 323)	17.5%	(99 031)	20.1%	(393 355)	80.0%	(73 738)	69.8%	33.9%

Finance charges	(1 242)	-	-		(683)	30.0%	542	-	(441)	-	(441)	-	(284)	55.2%	(100.0%)
Transfers and grants	-	-	(1 061)		(4 627)	-	-	(1 566)	(7 407)	-	(10 034)	-	(6 036)	39.2%	13.2%
Net Cash from/(used) Operating Activities	**83 724**	**47 534**	**46 415**	**57.8%**	**77 539**	**92.6%**	**50 552**	**150.2%**	**(29 424)**	**(61.9%)**	**147 074**	**309.4%**	**54 633**	**129.8%**	**(152.3%)**
Cash Flow from Investing Activities															
Receipts	**-**	**3 558**	**-**	**-**	**3 558**	**-**	**-**	**-**	**-**	**-**	**3 558**	**71.9%**	**-**	**198.0%**	**-**
Proceeds on disposal of PPE	-	3 558	-	-	3 558	-	-	-	-	-	3 558	71.9%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(59 194)**	**(193 536)**	**(14 245)**	**24.1%**	**(33 288)**	**56.2%**	**(18 715)**	**17.7%**	**(5 128)**	**4.9%**	**(71 375)**	**67.8%**	**(9 207)**	**51.8%**	**(44.3%)**
Capital assets	(59 194)	(193 536)	(14 245)	24.1%	(33 288)	56.2%	(18 715)	17.7%	(5 128)	4.9%	(71 375)	67.8%	(9 207)	51.8%	(44.3%)
Net Cash from/(used) Investing Activities	**(59 194)**	**(191 978)**	**(14 245)**	**24.1%**	**(29 730)**	**51.8%**	**(18 715)**	**18.4%**	**(5 128)**	**5.0%**	**(68 817)**	**67.3%**	**(9 207)**	**50.8%**	**(44.3%)**
Cash Flow from Financing Activities															
Receipts	**698**	**698**	**466**	**67.1%**	**185**	**26.5%**	**11 824**	**1 769.6%**	**159**	**15.6%**	**12 667**	**1 817.2%**	**315**	**4.5%**	**(65.4%)**
Short term loans	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-		-	-	11 639	-	-	-	11 639	-	-	-	-
Increase (decrease) in consumer deposits	698	698	466	67.1%	185	26.5%	186	41.5%	159	15.6%	1 028	150.2%	315	29.9%	(65.4%)
Payments	**(12 000)**	**(12 000)**	**-**	**-**	**(4 975)**	**68.9%**	**(12 031)**	**111.8%**	**(267)**	**2.3%**	**(16 909)**	**152.4%**	**(578)**	**77.1%**	**(92.9%)**
Repayment of borrowing	(12 000)	(12 000)	-	-	(4 975)	68.9%	(12 031)	111.8%	(267)	2.3%	(16 909)	152.4%	(578)	77.1%	(92.9%)
Net Cash from/(used) Financing Activities	**(11 302)**	**(11 302)**	**466**	**(4.1%)**	**(1 790)**	**13.9%**	**(1 728)**	**15.2%**	**(108)**	**1.4%**	**(3 209)**	**28.4%**	**(62)**	**(10.8%)**	**143.7%**
Net Increase/(Decrease) in cash held	**13 228**	**(63 743)**	**34 638**	**261.7%**	**45 958**	**348.0%**	**30 111**	**(65.5%)**	**(34 708)**	**52.8%**	**73 951**	**(114.2%)**	**45 364**	**261.8%**	**(178.3%)**
Cash/cash equivalents at the year begin:	4629	4629	165 107	(33 316.7%)	196 770	(39 616.8%)	246 782	(27 516.1%)	274 890	(42 132.3%)	165 107	(33 316.7%)	30 501	165.9%	449.2%
Cash/cash equivalents at the year end:	**12 386**	**(60 398)**	**199 773**	**1 597.2%**	**246 783**	**1 944.6%**	**276 892**	**(614.6%)**	**240 198**	**(361.8%)**	**240 198**	**(361.8%)**	**93 616**	**261.1%**	**151.7%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	6 977	0.1%	7 344	4.2%	6 638	3.8%	152 234	88.9%	173 214	20.9%	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	11 559	3.9%	6 592	3.3%	6 334	3.2%	253 526	90.4%	280 360	33.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	2 231	3.6%	1 657	2.7%	1 483	2.4%	56 477	91.3%	61 822	7.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	2 422	4.0%	2 070	3.3%	1 910	3.0%	54 056	89.6%	60 457	7.3%	-	-	-	-
Receivables from Exchange Transactions - Property R	368	45.2%	368	45.2%	42	5.2%	36	4.4%	814	0%	-	-	-	-
Interest on Arrear Debtor Accounts	5 468	2.2%	5 238	2.2%	5 446	2.1%	233 784	93.4%	239 922	28.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	385	2.1%	(2 249)	(12.0%)	1 085	6.7%	20 166	124.1%	19 245	1.9%	-	-	-	-
Total By Income Source	**31 056**	**3.7%**	**20 619**	**2.5%**	**22 718**	**2.7%**	**765 279**	**91.1%**	**839 667**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 294	3.0%	9 469	3.1%	7 676	2.5%	291 668	91.4%	308 679	36.9%	-	-	-	-
Commercial	9 523	6.9%	5 458	4.4%	4 580	3.7%	109 655	84.9%	123 146	14.7%	-	-	-	-
Households	12 238	3.0%	5 692	1.4%	11 088	2.7%	378 622	92.7%	408 640	48.8%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**31 056**	**3.7%**	**20 619**	**2.5%**	**22 718**	**2.7%**	**765 279**	**91.1%**	**839 667**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	7 766	3.9%	6 552	3.3%	6 284	3.2%	177 223	89.6%	197 827	90.9%
PAYE deductions	2 860	100.0%	-	-	-	-	-	-	2 860	1.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	14 332	80.0%	2 676	15.1%	157	4%	529	3.0%	17 917	8.1%
Auditor-General	21	46.1%	25	53.9%	-	-	-	-	46	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**24 987**	**11.4%**	**9 454**	**4.3%**	**6 441**	**2.9%**	**177 752**	**81.3%**	**218 614**	**100.0%**

Contact Details

Municipal Manager	Mr Thabo Isaac Mokwena	018 389 0212
Financial Manager	Mr Terrence Mafile	018 389 0208/9

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DITSOBOTLA (NW384)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**375 745**	**375 745**	**80 614**	**21.5%**	**81 971**	**21.8%**	**85 759**	**22.8%**	**75 388**	**20.0%**	**323 733**	**86.1%**	**47 458**	**80.5%**	**58.7%**
Property rates	48 306	48 306	(2 927)	-6.1%	7 345	15.2%	8 787	18.2%	9 627	20.3%	23 832	47.7%	8 581	148.9%	14.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	160 991	160 992	23 214	14.4%	26 402	16.4%	23 006	20.6%	28 702	24.5%	121 466	75.4%	23 294	69.8%	66.2%
Service charges - water revenue	34 868	34 868	6 407	26.3%	6 788	19.5%	8 071	28.9%	11 502	33.0%	32 829	102.6%	5 676	103.2%	92.7%
Service charges - sanitation revenue	7 430	7 430	2 372	34.9%	2 524	34.0%	2 652	35.7%	2 630	35.3%	10 370	139.6%	3 084	115.8%	14%
Service charges - refuse revenue	9 266	9 266	3 116	33.1%	3 240	34.5%	3 010	32.1%	3 070	32.8%	12 436	133.4%	3 077	104.7%	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 062	2 062	675	28.2%	691	28.6%	696	19.2%	869	28.1%	2 222	104.2%	868	213.4%	-1%
Interest earned - external investments	1 100	1 100	-	-	-	-	12	1.1%	-	-	12	1.1%	18	4.3%	(100.0%)
Interest earned - outstanding debtors	6 336	6 336	1 822	28.8%	2 782	59.7%	2 823	60.3%	6 512	102.8%	13 939	220.0%	1 580	135.4%	314.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	330	330	72	22.0%	24	7.3%	74	23.0%	30	11.0%	208	64.0%	22	59.2%	64.0%
Licences and permits	2 222	2 222	608	24.1%	298	13.8%	500	19.8%	129	5.1%	1 534	64.8%	708	89.7%	-81.8%
Agency services	4 381	4 381	888	19.4%	1 002	21.9%	1 022	23.2%	846	19.6%	3 818	83.2%	1 153	122.9%	-23.2%
Transfers recognised - operational	90 418	90 418	41 668	43.7%	29 431	30.8%	22 514	23.6%	-	0.0%	93 084	98.1%	-	46.8%	-
Other own revenue	1 825	1 825	206	10.5%	132	6.5%	687	43.2%	1 020	74.3%	2 915	140.7%	224	44.7%	355.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	156	-	156	-	-	-	(100.0%)
Operating Expenditure	**371 877**	**371 877**	**101 801**	**27.4%**	**67 438**	**18.1%**	**87 518**	**23.5%**	**199 558**	**53.7%**	**456 312**	**122.7%**	**90 427**	**88.3%**	**120.7%**
Employee related costs	145 203	145 203	37 386	25.7%	36 678	25.3%	37 602	26.1%	40 666	28.2%	152 966	105.3%	29 018	93.8%	38.8%
Remuneration of councillors	12 910	12 910	3 660	28.3%	3 017	23.4%	2 884	22.4%	3 451	26.7%	12 210	102.4%	2 741	84.2%	25.9%
Debt impairment	28 883	28 883	-	-	-	-	-	-	39 481	136.7%	39 481	136.7%	-	-	(100.0%)
Depreciation and asset impairment	33 591	33 591	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 100	1 100	122	11.0%	-	-	-	-	-	-	122	11.0%	-	-	-
Bulk purchases	100 000	100 000	51 468	48.0%	16 607	15.8%	34 371	32.7%	97 381	92.8%	199 861	190.2%	33 645	94.4%	189.3%
Other Materials	5 000	5 000	1 172	23.5%	1 128	22.6%	1 192	23.8%	2 156	50.1%	6 251	125.0%	2 035	38.8%	23.8%
Contracted services	16 200	16 200	1 746	10.7%	3 312	20.8%	3 668	27.5%	8 680	53.7%	21 749	134.2%	11 108	162.7%	(21.7%)
Transfers and grants	8 000	8 000	3 367	42.3%	1 737	21.7%	1 712	21.4%	1 682	21.2%	8 529	106.6%	7 667		(77.9%)
Other expenditure	17 000	17 000	2 938	12.5%	2 955	17.4%	3 420	20.1%	5 134	30.1%	14 149	83.2%	4 020	74.8%	13.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 868**	**3 868**	**(21 186)**		**14 536**		**(1 759)**		**(124 259)**		**(132 668)**		**(42 968)**		
Transfers recognised - capital	37 392	-	-	-	1 650	4.4%	-	-	-	-	1 650	-	19 684		(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**41 260**	**3 868**	**(21 186)**		**16 186**		**(1 759)**		**(124 259)**		**(131 018)**		**(24 365)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**41 260**	**3 868**	**(21 186)**		**16 186**		**(1 759)**		**(124 259)**		**(131 018)**		**(24 365)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**41 260**	**3 868**	**(21 186)**		**16 186**		**(1 759)**		**(124 259)**		**(131 018)**		**(24 365)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**41 260**	**3 868**	**(21 186)**		**16 186**		**(1 759)**		**(124 259)**		**(131 018)**		**(24 365)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**37 392**	**37 392**	**5 410**	**14.5%**	**7 914**	**21.2%**	**1 964**	**5.3%**	**964**	**2.6%**	**16 253**	**43.5%**	**10 319**	**50.2%**	**(90.7%)**
National Government	37 392	37 392	5 410	14.5%	7 914	21.2%	1 964	5.3%	964	2.6%	16 253	43.5%	10 319	50.8%	(90.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 392**	**37 392**	**5 410**	**14.5%**	**7 914**	**21.2%**	**1 964**	**5.3%**	**964**	**2.6%**	**16 253**	**43.5%**	**10 319**	**50.8%**	**(90.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**37 392**	**37 392**	**5 410**	**14.5%**	**7 914**	**21.2%**	**1 964**	**5.3%**	**964**	**2.6%**	**16 253**	**43.5%**	**10 319**	**50.2%**	**(90.7%)**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**35 392**	**35 392**	**5 150**	**14.6%**	**7 568**	**21.4%**	**1 611**	**4.6%**	**-**	**-**	**14 331**	**40.5%**	**10 015**	**49.3%**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 392	35 392	5 150	14.6%	7 568	21.4%	1 611	4.6%	-	-	14 331	40.5%	10 015	49.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**2 000**	**2 000**	**260**	**13.0%**	**354**	**17.7%**	**354**	**17.7%**	**966**	**48.2%**	**1 932**	**96.6%**	**303**	**128.9%**	**217.6%**
Electricity	2 000	2 000	260	13.0%	354	17.7%	354	17.7%	964	48.2%	1 932	96.6%	303	128.9%	217.6%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**391 562**	**413 136**	**83 868**	**22.8%**	**62 770**	**16.5%**	**78 134**	**18.9%**	**61 504**	**14.9%**	**286 275**	**69.3%**	**63 896**	**67.2%**	**(3.7%)**
Property rates, penalties and collection charges	43 475	48 300	7 242	16.7%	6 597	15.2%	8 904	18.4%	7 732	16.0%	30 475	63.1%	7 543	61.2%	2.5%
Service charges	180 607	212 666	23 248	12.9%	17 366	9.6%	46 716	16.1%	44 288	20.8%	131 648	59.1%	33 721	62.8%	31.4%
Other revenue	11 405	11 642	7 210	63.2%	5 604	47.1%	2 162	18.2%	2 562	34.9%	17 540	150.6%	2 621	160.3%	-2.3%
Government - operating	90 419	90 419	44 344	49.3%	29 401	32.8%	22 914	23.8%	-	-	96 659	106.9%	16 634	93.7%	(100.0%)
Government - capital	34 656	34 656	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	7 420	7 420	1 822	24.5%	3 792	50.9%	3 438	51.5%	4 922	87.9%	13 946	214.4%	1 593	53.9%	214.2%
Dividends															
Payments	**(374 648)**	**(389 363)**	**(72 538)**	**19.4%**	**(66 740)**	**17.8%**	**(63 745)**	**27.1%**	**(79 367)**	**22.7%**	**(282 386)**	**94.8%**	**(61 844)**	**75.6%**	**13.7%**
Suppliers and employees	(360 648)	(389 363)	69 101	19.9%	(66 600)	17.8%	62 033	26.5%	69 668	22.2%	(394 803)	92.1%	(53 27)	73.5%	16.6%

Finance charges	(1 169)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(6 000)	-	(1 367)	42.3%	(1 722)	31.7%	(1 713)	-	(1 660)	-	(6 024)	-	(3 667)	-	(58.6%)
Net Cash from/(used) Operating Activities	**6 914**	**183 773**	**11 338**	**163.9%**	**(2 372)**	**(57.4%)**	**(3 611)**	**(3.4%)**	**(8 858)**	**(8.3%)**	**(7 110)**	**(6.9%)**	**2 012**	**(3.2%)**	**(540.2%)**
Cash Flow from Investing Activities															
Receipts	**6 572**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	1 600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	4 822	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(37 392)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(37 392)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**(30 820)**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(23 906)**	**183 773**	**11 338**	**(47.4%)**	**(2 372)**	**10.0%**	**(3 611)**	**(3.4%)**	**(8 858)**	**(8.3%)**	**(7 110)**	**(6.9%)**	**2 012**	**(3.2%)**	**(540.2%)**
Cash/cash equivalents at the year begin:	4 000	-	935	15.1%	11 935	299.6%	7 960	-	2 350	-	850	-	1 623	-	60.7%
Cash/cash equivalents at the year end:	**(19 906)**	**183 773**	**11 935**	**(660.8%)**	**7 960**	**(466.8%)**	**2 350**	**2.2%**	**(6 508)**	**(6.3%)**	**(6 508)**	**(6.3%)**	**3 684**	**9.1%**	**(218.6%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 822	9.1%	1 900	6.9%	1 225	4.0%	22 994	83.0%	28 710	14.7%	-	-	-	-
Trade and Other Receivables from Exchange Transac	5 899	15.7%	1 969	5.1%	2 738	4.2%	48 900	76.9%	63 506	23.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	3 833	4.5%	2 153	2.5%	1 998	2.3%	78 022	90.8%	85 947	31.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 164	4.1%	868	3.1%	843	3.0%	25 409	89.8%	28 283	10.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 167	4.0%	960	3.7%	958	3.6%	23 996	88.3%	27 154	9.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	402	2.8%	386	2.7%	380	2.7%	12 979	91.7%	14 148	5.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3)	(0)	34	0%	6	-	(3 124)	99.9%	(3 087)	1.0%	-	-	-	-
Total By Income Source	**20 222**	**7.5%**	**8 324**	**3.1%**	**8 355**	**3.1%**	**234 130**	**86.4%**	**271 031**	**100.0%**	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 594	3.2%	1 348	2.8%	1 041	2.1%	44 981	91.9%	48 963	18.1%	-	-	-	-
Commercial	9 938	27.2%	2 011	5.8%	2 163	6.0%	21 343	61.1%	34 962	12.9%	-	-	-	-
Households	8 126	4.6%	4 966	2.7%	5 213	2.8%	167 804	89.7%	187 107	69.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**20 222**	**7.5%**	**8 324**	**3.1%**	**8 355**	**3.1%**	**234 130**	**86.4%**	**271 031**	**100.0%**	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	12 877	8.0%	43 689	26.9%	36 570	22.6%	68 108	42.0%	160 538	86.6%
Bulk Water	-	-	376	5.3%	-	-	6 720	94.7%	7 096	3.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 744	26.7%	1 546	8.6%	2 312	18.6%	8 204	46.1%	17 850	9.6%
Total	**17 621**	**9.5%**	**47 897**	**25.8%**	**39 882**	**21.5%**	**83 033**	**43.2%**	**185 424**	**100.0%**

Contact Details

Municipal Manager	Mr SS Howie (Acting)	018 633 3600
Financial Manager	Mr Lesly Orffaw	018 633 3600

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: RAMOTSHERE MOLOA (NW385)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**282 122**	**282 122**	**67 119**	**23.8%**	**24 445**	**8.7%**	**29 454**	**10.4%**	**105 016**	**37.2%**	**226 035**	**80.1%**	**31 757**	**83.3%**	**230.7%**
Property rates	36 278	36 278	5 194	14.3%	5 678	15.7%	5 112	14.1%	4 009	11.0%	19 993	55.1%	5 732	41.1%	(30.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	48 400	48 400	7 766	16.0%	9 010	18.6%	11 639	24.0%	14 160	29.3%	42 613	88.0%	6 717	79.8%	111.2%
Service charges - water revenue	11 337	11 337	1 818	16.1%	2 168	19.4%	2 064	18.5%	2 267	20.0%	8 316	74.0%	1 449	73.7%	56.5%
Service charges - sanitation revenue	5 109	5 109	611	12.0%	616	12.0%	622	12.2%	639	12.5%	2 478	49.0%	579	94.3%	8.6%
Service charges - refuse revenue	8 626	8 626	1 947	22.6%	1 947	22.6%	1 884	21.8%	1 868	22.0%	7 610	89.0%	1 732	131.2%	9.6%
Service charges - other	-	-	2 210	-	2 187	-	-	-	-	-	8 396	-	4 848	-	(100.0%)
Rental of facilities and equipment	177	177	40	22.3%	22	12.2%	21	11.9%	10	5.4%	97	54.9%	26	59.4%	469.6%
Interest earned - external investments	133	133	28	21.0%	43	32.0%	27	20.8%	1 241	941.8%	1 340	1016.6%	288	266.5%	330.7%
Interest earned - outstanding debtors	4 200	4 200	23	0.5%	21	0.5%	24	0.6%	33	0.8%	102	2.4%	36	201.7%	19.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 040	8 040	1 119	13.1%	(266)	(3.0%)	82	1.1%	3 716	43.0%	4 628	54.2%	2 970	18 556.8%	24.9%
Licences and permits	2 024	2 024	686	27.0%	488	19.0%	760	31.0%	1 570	62.2%	3 036	140.1%	888	20.4%	76.8%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	143 031	143 031	41 226	28.4%	1 027	7%	7 041	4.9%	74 106	51.1%	123 400	80.1%	5 745	100.8%	1 189.9%
Other own revenue	11 716	11 716	974	8.3%	950	8.2%	110	1.0%	809	7.0%	2 401	21.1%	1 116	16.2%	(31.2%)
Gains on disposal of PPE	-	-	438	-	-	-	-	-	438	-	876	-	184	-	179.6%
Operating Expenditure	**256 596**	**256 596**	**54 146**	**21.1%**	**51 078**	**19.9%**	**52 115**	**20.3%**	**75 539**	**29.4%**	**232 878**	**90.8%**	**73 099**	**82.8%**	**3.3%**
Employee related costs	98 964	98 964	28 482	28.8%	26 304	26.6%	28 341	28.6%	24 830	25.1%	108 032	109.2%	23 345	90.8%	(2.0%)
Remuneration of councillors	11 807	11 807	1 768	15.0%	1 768	15.0%	1 559	13.2%	1 753	14.8%	7 164	60.7%	1 768	-	(0.7%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 266	1 266	111	8.7%	224	17.6%	824	64.1%	346	26.9%	1 505	117.1%	322	86.5%	14.3%
Bulk purchases	34 408	34 408	3 447	10.0%	8 970	26.1%	8 460	24.6%	18 941	54.3%	39 747	115.5%	10 033	108.7%	82.5%
Other Materials	12 427	12 427	1 538	12.4%	976	7.9%	852	6.9%	5 583	44.9%	8 952	72.0%	3 048	70.4%	83.2%
Contracted services	14 151	14 151	2 027	21.4%	1 152	8.2%	3 536	25.0%	8 731	61.7%	15 427	109.0%	7 686	87.4%	13.5%
Transfers and grants	9 011	9 011	1 864	19.8%	2 904	30.0%	401	4.2%	1 140	12.0%	6 310	66.3%	2 047	47.4%	(58.9%)
Other expenditure	67 961	67 961	13 908	20.2%	8 720	12.8%	7 756	11.4%	14 095	21.4%	44 749	65.8%	21 031	68.1%	(31.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**25 526**	**25 526**	**12 973**		**(26 633)**		**(22 661)**		**29 476**		**(6 843)**		**(41 342)**		
Transfers recognised - capital	80 597	80 597	10 791	19.1%	15 288	19.1%	11 539	14.4%	(28 413)	(35.5%)	14 168	17.7%	52 782	107.9%	(153.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**105 703**	**105 703**	**23 734**		**(11 346)**		**(11 122)**		**1 063**		**7 326**		**11 439**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**105 703**	**105 703**	**23 734**		**(11 346)**		**(11 122)**		**1 063**		**7 326**		**11 439**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**105 703**	**105 703**	**23 734**		**(11 346)**		**(11 122)**		**1 063**		**7 326**		**11 439**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**105 703**	**105 703**	**23 734**		**(11 346)**		**(11 122)**		**1 063**		**7 326**		**11 439**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**105 703**	**67 694**	**15 761**	**14.9%**	**19 385**	**18.3%**	**4 691**	**7.2%**	**12 071**	**17.8%**	**52 908**	**77.8%**	**22 985**	**93.3%**	**(47.5%)**
National Government	80 597	60 722	13 103	16.4%	8 735	10.8%	4 657	8.0%	12 045	19.8%	38 739	63.8%	22 820	115.6%	(47.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**80 597**	**60 722**	**13 103**	**16.4%**	**8 735**	**10.8%**	**4 657**	**8.0%**	**12 045**	**19.8%**	**38 739**	**63.8%**	**22 820**	**115.6%**	**(47.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 016	6 972	2 658	10.4%	10 650	41.8%	34	0%	26	4%	13 369	191.7%	165	3.0%	(84.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**105 703**	**67 694**	**15 761**	**14.9%**	**19 385**	**18.3%**	**4 691**	**7.2%**	**12 071**	**17.8%**	**52 908**	**77.8%**	**22 985**	**93.3%**	**(47.5%)**
Governance and Administration	**3 149**	**7 464**	**146**	**5.0%**	**45**	**1.5%**	**115**	**1.5%**	**58**	**0.8%**	**364**	**4.9%**	**424**	**17.9%**	**(64.1%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	165	201.3%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	20	-	20	-	-	22.8%	(100.0%)
Corporate Services	2 153	2 464	58	2.6%	45	2.2%	33	1.3%	-	-	136	5.6%	-	14.7%	-
Community and Public Safety	**1 875**	**3 435**	**105**	**5.6%**	**5**	**0%**	**4**	**-**	**-**	**-**	**345**	**8.9%**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 410	2 410	195	8.1%	9	4%	-	-	-	-	204	8.5%	-	-	-
Public Safety	1 463	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**79 545**	**42 683**	**13 003**	**16.3%**	**13 918**	**17.5%**	**4 657**	**11.4%**	**10 478**	**24.5%**	**42 249**	**99.0%**	**22 820**	**104.2%**	**(54.1%)**
Planning and Development	-	9 222	-	-	10 380	-	4 657	110.8%	10 478	252.4%	25 704	278.8%	22 820	129.3%	(54.1%)
Road Transport	79 545	1 463	12 995	16.3%	350	3%	-	-	-	-	13 345	925.9%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 135**	**20 133**	**2 508**	**12.4%**	**5 418**	**26.9%**	**-**	**-**	**1 587**	**7.9%**	**9 490**	**47.1%**	**-**	**-**	**(100.0%)**
Electricity	16 000	16 000	2 508	15.7%	5 418	33.9%	-	-	1 587	9.9%	9 490	59.3%	-	-	(100.0%)
Water	3 500	3 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	635	633	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**333 165**	**297 986**	**111 694**	**33.5%**	**119 981**	**36.0%**	**63 429**	**21.3%**	**43 579**	**14.6%**	**338 673**	**113.7%**	**78 191**	**196.9%**	**(44.3%)**
Property rates, penalties and collection charges	30 836	24 584	5 175	16.8%	7 107	23.0%	8 600	35.0%	11 757	47.9%	32 639	132.9%	3 301	27.5%	256.2%
Service charges	62 467	54 537	14 168	22.8%	10 568	16.7%	14 439	26.9%	11 408	21.0%	53 583	99.3%	20 794	133.3%	(45.0%)
Other revenue	10 004	7 622	22 916	229.1%	24 007	239.4%	4 622	62.0%	29 126	270.5%	72 245	969.6%	32 145	160.3%	(9.9%)
Government - operating	140 631	140 631	59 236	42.1%	44 324	30.4%	32 240	22.9%	-	-	135 800	93.1%	3 623	101.8%	(100.0%)
Government - capital	83 000	71 000	9 000	10.8%	33 000	14.7%	3 000	4.2%	-	-	45 000	63.4%	-	100.0%	
Interest	3 044	1 114	348	3.4%	1 175	4.7%	379	34.2%	37	3.4%	939	74.2%	314	359.3%	(82.2%)
Dividends															
Payments	**(339 102)**	**(360 519)**	**(153 315)**	**43.2%**	**(68 525)**	**20.1%**	**(66 670)**	**23.6%**	**(59 526)**	**22.9%**	**(309 036)**	**114.8%**	**(183 028)**	**123.9%**	**(62.7%)**
Suppliers and employees	(339 102)	(359 008)	(152 150)	44.8%	(68 608)	20.1%	(66 919)	25.4%	(58 758)	23.9%	(295 965)	113.9%	(183 028)	155.1%	(43.2%)

Finance charges	(1 284)	(1 250)	-	-	-	-	-	-	-	-	-	-	(596)	4.85	(100.0%)
Transfers and grants	(6 602)	-	(1 182)	12.1%	(516)	8.0%	(723)	-	(613)	-	(3 648)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**94 053**	**37 359**	**8 379**	**8.9%**	**32 457**	**53.6%**	**(3 251)**	**(8.7%)**	**(15 945)**	**(42.6%)**	**39 644**	**106.6%**	**(25 029)**	**87.6%**	**(37.8%)**
Cash Flow from Investing Activities															
Receipts	**46 570**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	46 570	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(100 733)**	**(67 694)**	**(7 616)**	**7.2%**	**(18 602)**	**17.9%**	**(12 540)**	**18.5%**	**(12 457)**	**18.4%**	**(51 499)**	**76.1%**	**(3 694)**	**-**	**144.6%**
Capital assets	(100 733)	(67 694)	(7 616)	7.2%	(18 602)	17.9%	(12 540)	18.5%	(12 457)	18.4%	(51 499)	76.1%	(3 694)	-	144.6%
Net Cash from/(used) Investing Activities	**(59 133)**	**(67 694)**	**(7 616)**	**12.9%**	**(18 602)**	**31.5%**	**(12 540)**	**18.5%**	**(12 457)**	**18.4%**	**(51 499)**	**76.1%**	**(3 694)**	**-**	**144.6%**
Cash Flow from Financing Activities															
Receipts	**400**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**35 338**	**(30 335)**	**763**	**2.2%**	**31 574**	**89.4%**	**(15 790)**	**52.1%**	**(28 398)**	**93.7%**	**(11 855)**	**39.1%**	**(30 723)**	**23.8%**	**(7.8%)**
Cash/cash equivalents at the year begin:	40 391	38 658	16 146	40.0%	16 909	89.8%	30 463	137.7%	34 660	94.6%	16 146	40.0%	84 623	23.4%	(39.7%)
Cash/cash equivalents at the year end:	**75 691**	**8 323**	**16 909**	**25.8%**	**30 483**	**64.7%**	**34 660**	**545.3%**	**6 355**	**98.9%**	**4 290**	**98.9%**	**17 669**	**23.4%**	**(643.8%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 268	7.2%	447	2.5%	265	1.5%	15 924	88.0%	17 907	12.5%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	4 167	7.2%	1 445	2.5%	1 150	1.9%	51 512	88.0%	58 227	40.5%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 821	7.2%	632	2.5%	435	1.5%	19 668	88.0%	22 232	15.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	227	7.2%	79	2.5%	60	1.9%	2 810	88.0%	3 176	2.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	353	7.2%	155	2.5%	80	1.5%	3 747	88.0%	4 336	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	255	8%	76	2%	27 418	89.6%	27 777	29.2%	-	-	-	-
Total By Income Source	**7 576**	**5.3%**	**2 913**	**2.0%**	**2 078**	**1.4%**	**131 079**	**91.3%**	**143 645**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	393	9%	414	1.1%	152	4%	37 623	97.6%	38 549	26.8%	-	-	-	-
Commercial	2 169	27.1%	720	6.2%	278	3.4%	7 078	64.4%	11 771	8.2%	-	-	-	-
Households	5 164	2.3%	1 729	2.2%	1 678	2.1%	71 188	93.4%	79 778	54.2%	-	-	-	-
Other	(150)	(6%)	70	2%	17	2%	14 990	100.0%	14 992	10.2%	-	-	-	-
Total By Customer Group	**7 576**	**5.3%**	**2 913**	**2.0%**	**2 078**	**1.4%**	**131 079**	**91.3%**	**143 645**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	4 468	40.4%	2 978	26.8%	3 147	28.4%	491	4.4%	11 086	39.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	2 160	1000.0%	-	-	2 160	7.7%
Other	6 166	41.8%	3 683	24.9%	4 134	27.9%	802	5.4%	14 810	52.9%
Total	**10 634**	**38.1%**	**6 653**	**23.7%**	**9 441**	**33.8%**	**1 292**	**4.6%**	**28 071**	**100.0%**

Contact Details

Municipal Manager	Mr Thompson Phakalane	018 642 1001
Financial Manager	Mrs G Mmonnie	018 642 1006

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NGAKA MODIRI MOLEMA (DC38)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**519 626**	**519 127**	**214 131**	**41.2%**	**229 629**	**44.1%**	**167 347**	**32.2%**	**539**	**.1%**	**611 646**	**117.7%**	**9 186**	**88.3%**	**(94.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	276	-	323	-	314	-	-	-	913	-	244	-	(100.0%)
Rental of facilities and equipment	266	266	-	-	17	6.3%	52	19.2%	20	8.7%	69	43.1%	-	-	(100.0%)
Interest earned - external investments	1 949	260	36	1.8%	29	1.5%	92	35.4%	241	92.7%	398	152.9%	564	132.9%	(73.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	514 034	514 671	213 469	41.5%	211 163	41.0%	160 731	31.4%	42	-	585 405	114.0%	7 844	96.4%	(99.6%)
Other own revenue	2 367	4 180	370	12.9%	17 496	609.7%	9 138	133.2%	234	6.7%	23 238	566.8%	297	1.7%	13.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**483 867**	**583 256**	**59 444**	**21.4%**	**189 239**	**48.8%**	**136 597**	**27.1%**	**58 163**	**11.3%**	**483 293**	**96.8%**	**236 368**	**133.0%**	**(75.4%)**
Employee related costs	276 643	276 643	68 527	24.8%	80 438	29.1%	70 712	26.3%	22 037	8.0%	243 713	88.1%	69 979	98.7%	427.0%
Remuneration of councillors	12 753	12 753	3 738	29.3%	3 707	29.1%	3 080	23.7%	1 140	9.0%	11 664	91.5%	3 466	69.3%	427.0%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 456	65 456	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 000	7 902	3 381	112.7%	1 522	50.7%	-	-	-	-	4 902	62.0%	3 664	146.9%	(100.0%)
Bulk purchases	41 000	4 600	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	11 300	28 592	9 086	80.4%	24 585	217.6%	11 602	30.1%	607	2.1%	46 043	119.9%	23 402	238.9%	(96.0%)
Contracted services	9 600	10 260	1 410	21.3%	2 150	31.7%	2 969	28.9%	1 477	14.4%	7 963	77.6%	13 598	134.2%	(89.4%)
Transfers and grants	6 244	9 244	5 841	93.2%	990	15.7%	2 162	23.4%	40	.4%	9 036	97.8%	20 588	160.3%	(99.8%)
Other expenditure	37 871	79 034	7 438	19.6%	75 891	200.4%	43 621	55.2%	32 860	41.6%	159 742	204.6%	80 181	209.2%	(63.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**35 760**	**15 882**	**154 686**		**39 790**		**30 849**		**(57 564)**		**127 752**		**(227 118)**		
Transfers recognised - capital	266 611	296 611	9 634	3.5%	36 212	13.6%	10 366	3.5%	13 079	3.9%	69 890	23.6%	43 435	51.5%	(77.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**302 371**	**312 493**	**124 320**		**76 001**		**41 206**		**(46 985)**		**194 743**		**(183 683)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**302 371**	**312 493**	**124 320**		**76 001**		**41 206**		**(46 985)**		**194 743**		**(183 683)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**302 371**	**312 493**	**124 320**		**76 001**		**41 206**		**(46 985)**		**194 743**		**(183 683)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**302 371**	**312 493**	**124 320**		**76 001**		**41 206**		**(46 985)**		**194 743**		**(183 683)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**282 784**	**277 493**	**15 700**	**5.6%**	**32 323**	**11.4%**	**13 561**	**4.9%**	**11 205**	**4.1%**	**72 869**	**26.3%**	**25 645**	**57.8%**	**(56.3%)**
National Government	276 539	276 539	15 525	5.6%	31 456	11.4%	13 079	4.7%	11 221	4.1%	71 281	25.8%	19 084	53.2%	(41.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**276 539**	**276 539**	**15 525**	**5.6%**	**31 456**	**11.4%**	**13 079**	**4.7%**	**11 221**	**4.1%**	**71 281**	**25.8%**	**19 084**	**52.3%**	**(41.2%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 235	957	175	2.8%	867	13.9%	482	50.4%	64	6.7%	1 588	166.0%	6 561	108.7%	(99.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**282 784**	**277 493**	**15 700**	**5.6%**	**32 323**	**11.4%**	**13 561**	**4.9%**	**11 205**	**4.1%**	**72 869**	**26.3%**	**25 645**	**57.8%**	**(56.3%)**
Governance and Administration	**5 636**	**636**	**175**	**3.1%**	**177**	**3.1%**	**507**	**79.7%**	**64**	**10.1%**	**923**	**145.0%**	**636**	**89.1%**	**(89.9%)**
Executive & Council	600	422	-	-	177	29.6%	307	72.8%	64	15.2%	548	129.8%	135	65.1%	(49.6%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	2 033	172	175	8.7%	-	-	-	-	-	-	175	102.0%	-	62.4%	-
Community and Public Safety	**600**	**160**	**-**	**-**	**160**	**26.7%**	**174**	**49.9%**	**-**	**-**	**334**	**149.9%**	**243**	**7.4%**	**(100.0%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	243	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	600	308	-	-	308	51.7%	-	-	-	-	308	100.0%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	174	-	-	-	174	-	-	-	-
Economic and Environmental Services	**5 091**	**2 316**	**-**	**-**	**331**	**6.5%**	**417**	**18.0%**	**371**	**16.0%**	**1 120**	**48.3%**	**2 485**	**27.6%**	**(84.8%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 091	2 316	-	-	331	6.5%	417	18.0%	371	16.0%	1 120	48.3%	2 485	27.6%	(84.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**274 223**	**274 223**	**15 525**	**5.7%**	**31 456**	**11.5%**	**12 661**	**4.6%**	**10 850**	**4.0%**	**70 492**	**25.7%**	**22 867**	**60.3%**	**(52.6%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	143 356	143 356	13 556	9.1%	13 481	9.4%	7 992	5.6%	5 273	3.7%	39 702	27.7%	20 536	82.1%	(74.3%)
Waste Water Management	130 867	130 867	2 468	1.9%	17 975	13.7%	4 668	3.6%	5 577	4.3%	30 790	23.5%	2 330	26.3%	139.2%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**816 237**	**849 433**	**360 905**	**44.2%**	**105 869**	**13.0%**	**226 229**	**26.7%**	**40 809**	**4.8%**	**733 813**	**86.5%**	**28 969**	**99.3%**	**41.2%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges	-	-	376	-	288	-	314	-	186	-	1 164	-	314	-	(233.8%)
Other revenue	3 173	36 992	16 329	514.5%	17 924	564.8%	9 089	24.6%	43 231	168.7%	83 668	226.2%	26 548	229.7%	49.9%
Government - operating	314 624	314 571	215 859	45.9%	87 696	17.0%	161 817	51.5%	80	-	465 452	98.4%	-	99.8%	(100.0%)
Government - capital	298 440	298 440	128 339	43.0%	-	-	54 662	18.3%	-	-	183 002	61.3%	-	61.3%	
Interest	1 000	592	302	7.8%	29	1.0%	162	33.3%	330	130.4%	486	160.6%	123	34.3%	170.2%
Dividends															
Payments	**(531 531)**	**(553 659)**	**(227 255)**	**42.8%**	**(158 613)**	**29.7%**	**(154 569)**	**27.9%**	**(45 718)**	**8.3%**	**(578 157)**	**104.4%**	**(158 468)**	**114.8%**	**(61.4%)**
Suppliers and employees	(519 287)	(539 543)	(221 244)	42.6%	(148 324)	28.6%	(150 789)	28.1%	(45 423)	8.5%	(565 772)	105.4%	(61 600)	111.8%	(44.6%)

Finance charges	(3 000)	(7 902)	(1)		(1 523)	93.7%	(1 004)	12.7%	-	-	(2 607)	32.0%	(172)	61.4%	(100.0%)
Transfers and grants	(5 244)	(5 244)	(5 010)	95.5%	(788)	8.2%	(2 784)	35.1%	(396)	3.2%	(9 659)	188.6%	(3 256)	246.7%	(68.2%)
Net Cash from/(used) Operating Activities	**284 756**	**284 743**	**132 659**	**46.9%**	**(46 746)**	**(15.7%)**	**71 665**	**24.2%**	**(4 911)**	**(1.7%)**	**155 655**	**52.8%**	**(89 551)**	**12.9%**	**(64.5%)**
Cash Flow from Investing Activities															
Receipts	-	-	(0)	-	5 877	-	-	-	-	-	5 877	-	(43 091)	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(0)	-	-	-	-	-	-	-	(0)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	5 877	-	-	-	-	-	5 877	-	(43 091)	-	(100.0%)
Payments	(300 691)	(287 568)	(51 352)	17.1%	(38 621)	12.7%	(15 234)	5.1%	(12 215)	4.1%	(116 922)	39.3%	(49 079)	66.4%	(72.1%)
Capital assets	(300 691)	(287 568)	(51 352)	17.1%	(38 621)	12.7%	(15 234)	5.1%	(12 215)	4.1%	(116 922)	39.3%	(49 079)	66.4%	(72.1%)
Net Cash from/(used) Investing Activities	**(300 691)**	**(287 568)**	**(51 352)**	**17.1%**	**(32 744)**	**10.7%**	**(15 234)**	**5.1%**	**(12 215)**	**4.1%**	**(110 045)**	**37.3%**	**(92 169)**	**(.1%)**	**(66.7%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	10 000	-	-	-	10 000	-	-	-	-
Short term loans	-	-	-	-	-	-	10 000	-	-	-	10 000	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(1 381)	-	-	-	(10 000)	-	-	-	(11 381)	-	-	102.7%	-
Repayment of borrowing	-	-	(1 381)	-	-	-	(10 000)	-	-	-	(11 381)	-	-	102.7%	-
Net Cash from/(used) Financing Activities	-	-	(1 381)	-	-	-	-	-	-	-	(1 381)	-	-	102.7%	-
Net Increase/(Decrease) in cash held	**(15 935)**	**(2 826)**	**79 917**	**(514.0%)**	**(78 890)**	**508.7%**	**56 426**	**(1 997.3%)**	**(17 126)**	**606.4%**	**43 529**	**(1 483.4%)**	**(181 717)**	**17.5%**	**(60.8%)**
Cash/cash equivalents at the year begin:	15 935	7 109	7 109	46.2%	86 917	560.2%	9 126	129.6%	60 552	922.3%	7 109	100.0%	184 671	-	(62.3%)
Cash/cash equivalents at the year end:	-	4 284	86 917	-	9 126	-	65 552	1 533.2%	43 426	1 132.7%	43 426	1 132.7%	3 189	(2.8%)	580.1%

Part 4: Debtor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr LA Ngqane (Acting)	018 381 9404
Financial Manager	Ms P Senoa	018 381 9441

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: NALEDI (NW) (NW392)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**346 208**	**346 208**	**74 992**	**21.6%**	**88 199**	**25.5%**	**45 628**	**13.2%**	**61 731**	**17.8%**	**270 690**	**78.2%**	**51 663**	**90.4%**	**19.5%**
Property rates	41 248	41 248	9 431	22.9%	9 165	22.1%	9 060	22.0%	9 666	23.5%	36 716	89.0%	8 381	88.8%	42.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	168 847	168 847	27 441	16.4%	45 958	30.6%	13 380	9.0%	19 421	13.1%	106 214	71.4%	24 345	107.3%	(20.2%)
Service charges - water revenue	20 910	20 910	2 518	12.5%	3 932	19.6%	4 284	20.5%	3 947	14.6%	12 781	61.6%	2 644	58.7%	13.1%
Service charges - sanitation revenue	14 918	14 918	3 841	25.7%	3 832	24.5%	3 816	25.6%	3 855	25.5%	15 117	101.3%	3 719	104.7%	3.3%
Service charges - refuse revenue	14 471	14 471	3 632	25.0%	3 448	23.8%	3 604	24.9%	3 487	24.2%	14 177	98.0%	3 486	107.3%	3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 098	1 098	291	26.4%	202	18.4%	160	14.6%	182	17.3%	834	77.9%	294	111.3%	(38.0%)
Interest earned - external investments	300	300	26	14.0%	33	16.2%	144	72.9%	185	97.6%	402	268.9%	89	112.6%	143.5%
Interest earned - outstanding debtors	15 000	15 000	3 479	23.2%	3 350	22.3%	5 130	34.2%	3 046	20.3%	15 004	100.0%	4 127	108.2%	(26.2%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 001	2 001	233	9.3%	170	7.0%	218	8.7%	389	15.6%	1 010	40.6%	134	167.7%	214.7%
Licences and permits	6 425	6 425	182	2.8%	868	13.0%	1 177	18.3%	872	13.6%	3 100	48.2%	1 838	114.6%	(52.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 534	64 534	22 792	34.3%	16 799	25.2%	4 014	6.0%	15 613	23.5%	59 178	89.9%	4 145	112.2%	276.7%
Other own revenue	4 948	4 948	1 998	39.4%	797	15.8%	770	19.2%	2 594	63.2%	6 160	126.2%	425	13.6%	489.2%
Gains on disposal of PPE	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**403 418**	**403 418**	**88 385**	**21.9%**	**97 118**	**24.1%**	**75 417**	**18.7%**	**88 583**	**22.0%**	**349 494**	**86.6%**	**91 263**	**89.4%**	**(3.0%)**
Employee related costs	148 418	148 418	39 604	26.7%	36 833	24.8%	36 686	24.7%	37 660	25.4%	147 994	99.7%	20 333	100.2%	6.9%
Remuneration of councillors	6 454	6 454	1 627	24.1%	1 627	24.1%	1 606	23.8%	1 640	25.4%	6 501	101.7%	1 604	100.2%	(0.1%)
Debt impairment	19 999	19 999	1 014	5.3%	1 028	5.4%	1 022	5.4%	1 035	5.4%	4 099	21.0%	940	25.7%	8.8%
Depreciation and asset impairment	48 000	48 000	12 120	25.6%	12 120	25.6%	12 120	25.6%	12 120	25.6%	48 000	100.0%	10 000	99.9%	(19.2%)
Finance charges	21 938	21 938	4 358	19.9%	4 628	21.1%	6 046	27.6%	6 500	29.6%	21 532	98.2%	5 143	79.5%	25.9%
Bulk purchases	94 538	94 538	26 511	28.0%	21 772	23.0%	16 021	19.6%	21 060	22.3%	85 367	90.3%	20 149	103.3%	4.7%
Other Materials	20 868	20 868	538	2.6%	1 183	5.7%	836	3.2%	778	3.7%	3 357	16.1%	2 617	23.9%	(69.2%)
Contracted services	14 589	14 589	2 042	13.9%	2 760	18.9%	2 621	20.0%	3 889	29.8%	11 312	79.5%	3 096	71.8%	(28.1%)
Transfers and grants	1 123	1 123	57	5.1%	234	20.9%	53	4.5%	89	7.9%	433	38.2%	1 116	88.6%	(92.0%)
Other expenditure	23 713	23 713	3 088	13.0%	4 956	20.9%	3 991	17.0%	3 982	17.0%	16 427	72.2%	4 072	82.2%	(2.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(57 210)**	**(57 210)**	**(13 402)**		**(8 919)**		**(29 589)**		**(26 852)**		**(78 824)**		**(39 600)**		
Transfers recognised - capital	41 044	41 044	18 796	45.8%	13 158	32.1%	36 909	89.9%	-	-	68 864	167.7%	-	111.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(16 166)**	**(16 166)**	**5 317**		**4 237**		**7 319**		**(26 852)**		**(9 960)**		**(39 626)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(16 166)**	**(16 166)**	**5 317**		**4 237**		**7 319**		**(26 852)**		**(9 960)**		**(39 626)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(16 166)**	**(16 166)**	**5 317**		**4 237**		**7 319**		**(26 852)**		**(9 960)**		**(39 626)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(16 166)**	**(16 166)**	**5 317**		**4 237**		**7 319**		**(26 852)**		**(9 960)**		**(39 626)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**41 383**	**41 383**	**5 643**	**13.6%**	**2 608**	**6.3%**	**3 940**	**9.5%**	**26 912**	**65.1%**	**39 103**	**94.5%**	**18 132**	**92.3%**	**48.4%**
National Government	36 413	36 413	3 965	10.9%	2 588	7.1%	3 200	8.8%	20 145	55.3%	29 898	82.1%	16 643	95.4%	21.0%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	755	161.5%	(100.0%)
District Municipality	4 500	4 500	-	-	-	-	333	7.4%	4 217	93.7%	4 550	101.1%	-	-	(100.0%)
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**40 913**	**40 913**	**3 965**	**9.7%**	**2 588**	**6.3%**	**3 533**	**8.6%**	**24 362**	**59.5%**	**34 448**	**84.2%**	**17 354**	**97.1%**	**40.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	470	470	1 678	372.8%	20	4.6%	407	80.5%	2 550	566.6%	4 655	1 034.5%	778	41.4%	227.8%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**41 383**	**41 383**	**5 643**	**13.6%**	**2 608**	**6.3%**	**3 940**	**9.5%**	**26 912**	**65.1%**	**39 103**	**94.5%**	**18 132**	**92.3%**	**48.4%**
Governance and Administration	**4 500**	**4 500**	**66**	**1.5%**	**56**	**1%**	**170**	**3.8%**	**4 169**	**87.9%**	**4 797**	**98.9%**	**638**	**69%**	**1 311.9%**
Executive & Council	-	70	-	-	-	-	-	-	70	-	70	-	3	79.6%	(100.0%)
Budget & Treasury Office	100	100	18	17.5%	20	20.0%	16	15.5%	5	5.2%	59	58.6%	3	7.3%	659.6%
Corporate Services	4 600	4 600	9	2%	37	1%	153	3.4%	4 303	89.7%	4 669	96.3%	634	164.4%	3 273.6%
Community and Public Safety	**4 500**	**4 500**	**-**	**-**	**116**	**2.6%**	**93**	**2.0%**	**837**	**18.5%**	**952**	**17.9%**	**4 164**	**69.4%**	**(87.4%)**
Community & Social Services	4 500	4 500	-	-	-	-	-	-	-	-	-	-	686	360.1%	(100.0%)
Sport And Recreation	-	-	-	-	116	-	88	-	822	-	825	-	3 666	101.9%	(83.2%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	716	101.0%	(100.0%)
Housing	-	-	-	-	-	-	13	-	-	-	13	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**10 683**	**10 683**	**3 016**	**28.3%**	**2 376**	**22.3%**	**144**	**1.3%**	**17 032**	**159.7%**	**22 568**	**211.6%**	**2 376**	**116.1%**	**616.7%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	10 683	10 683	3 016	28.3%	2 376	22.3%	144	1.3%	17 032	159.7%	22 568	211.6%	2 376	116.1%	616.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 800**	**20 800**	**2 531**	**12.2%**	**95**	**.5%**	**3 323**	**16.0%**	**4 920**	**23.7%**	**10 872**	**52.3%**	**10 437**	**85.4%**	**(52.9%)**
Electricity	20 000	20 000	1 399	7.0%	95	.5%	3 216	16.1%	4 691	24.5%	9 404	47.0%	9 453	89.8%	(48.2%)
Water	-	-	1 132	-	-	-	-	-	6	-	1 137	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	107	-	-	-	107	-	-	-	-
Waste Management	800	800	-	-	-	-	-	-	25	3.1%	25	3.1%	984	42.2%	(97.5%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**338 889**	**338 889**	**90 314**	**26.7%**	**75 193**	**22.2%**	**69 264**	**20.4%**	**47 732**	**14.1%**	**282 494**	**83.4%**	**58 932**	**99.8%**	**(19.0%)**
Property rates, penalties and collection charges	41 249	41 249	2 576	6.2%	2 687	6.5%	3 119	7.6%	5 002	12.1%	13 385	32.4%	8 147	114.9%	(38.6%)
Service charges	179 784	179 784	44 382	24.8%	40 211	22.4%	39 728	13.2%	22 105	12.8%	132 466	77.8%	43 873	181.8%	(49.6%)
Other revenue	14 024	14 024	1 750	12.5%	1 662	11.9%	6 264	44.7%	4 012	28.6%	14 242	160.2%	2 621	45.3%	53.1%
Government - operating	49 644	49 644	23 780	36.2%	16 144	21.1%			16 386	24.6%	53 310	80.1%	4 145	112.2%	295.4%
Government - capital	43 184	43 184	16 786	45.2%	13 128	34.0%	36 900	89.9%			66 814	162.8%		11.8%	
Interest	5 004	5 004	31	2.5%	31	2.5%	153	3.9%	163	3.8%	462	17.7%	88	11.8%	143.2%
Dividends															
Payments	**(361 139)**	**(361 139)**	**(75 227)**	**20.8%**	**(85 873)**	**23.2%**	**(62 165)**	**17.2%**	**(75 436)**	**20.9%**	**(298 701)**	**82.2%**	**(73 341)**	**99.4%**	**3%**
Suppliers and employees	(308 055)	(308 055)	(70 812)	20.9%	(79 512)	23.4%	(56 668)	16.6%	(69 847)	20.4%	(274 139)	81.2%	(69 665)	91.3%	1.2%

Finance charges	(21 836)	(21 836)	(4 308)	19.8%	(4 628)	21.1%	(6 046)	27.6%	(6 535)	29.8%	(21 833)	99.2%	(5 163)	79.0%	25.8%
Transfers and grants	(1 125)	(1 125)	(57)	5.1%	(724)	64.3%	(55)	4.9%	(66)	7.9%	(429)	38.2%	(1 119)	66.9%	(62.5%)
Net Cash from/(used) Operating Activities	**(22 239)**	**(22 239)**	**15 097**	**(67.8%)**	**(2 696)**	**36.1%**	**7 165**	**(31.9%)**	**(27 703)**	**124.6%**	**(14 208)**	**63.9%**	**(16 488)**	**(783.9%)**	**68.8%**
Cash Flow from Investing Activities															
Receipts	**70 614**	**70 614**	**(5 712)**	**(8.1%)**	**16 983**	**24.1%**	**23 690**	**33.6%**	**37 728**	**53.4%**	**72 690**	**102.9%**	**16 593**	**46.3%**	**127.4%**
Proceeds on disposal of PPE	10 000	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	60 614	60 614	(5 712)	(9.4%)	16 983	28.0%	23 690	39.1%	37 728	62.2%	72 690	119.9%	16 593	57.25	127.4%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(41 363)**	**(41 363)**	**(5 642)**	**13.6%**	**(2 710)**	**6.6%**	**(3 940)**	**9.5%**	**(28 813)**	**64.8%**	**(39 105)**	**94.6%**	**(10 108)**	**92.1%**	**48.1%**
Capital assets	(41 363)	(41 363)	(5 642)	13.6%	(2 710)	6.6%	(3 940)	9.5%	(28 813)	64.8%	(39 105)	94.6%	(10 108)	92.1%	48.1%
Net Cash from/(used) Investing Activities	**29 251**	**29 251**	**(11 354)**	**(38.8%)**	**14 269**	**48.8%**	**19 750**	**67.5%**	**10 916**	**37.3%**	**33 586**	**114.8%**	**(1 515)**	**(253.9%)**	**(521.2%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(4 588)**	**(4 588)**	**-**	**-**	**(600)**	**13.7%**	**-**	**-**	**(691)**	**30.1%**	**(1 491)**	**32.5%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(4 588)	(4 588)	-	-	(600)	13.7%	-	-	(691)	30.1%	(1 491)	32.5%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(4 588)**	**(4 588)**	**-**	**-**	**(600)**	**13.7%**	**-**	**-**	**(691)**	**26.1%**	**(1 491)**	**32.5%**	**-**	**(16.7%)**	**(100.0%)**
Net Increase/(Decrease) in cash held	**2 626**	**2 626**	**3 733**	**142.2%**	**4 979**	**189.6%**	**20 855**	**1 622.6%**	**(17 668)**	**(672.8%)**	**17 886**	**681.3%**	**(17 922)**	**42.2%**	**(1.4%)**
Cash/cash equivalents at the year begin:	1 021	1 021	1 256	96.4%	5 018	377.1%	9 997	751.2%	34 852	2 760.2%	1 256	96.4%	18 021	100.3%	80.7%
Cash/cash equivalents at the year end:	3 647	3 647	5 018	136.8%	9 997	253.6%	30 852	931.3%	19 185	484.8%	19 183	484.8%	1 485	165.4%	1 363.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 019	1.2%	699	4%	2 731	2.2%	78 410	94.6%	82 859	31.0%	-	-	-	-
Receivables from Exchange Transactions - Electricity	4 604	8.7%	2 668	5.1%	3 268	6.6%	40 301	80.2%	50 870	21.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 766	5.6%	1 630	3.7%	3 346	6.8%	41 581	83.8%	49 566	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 244	4.5%	676	2.8%	1 468	4.7%	27 934	88.8%	31 527	11.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 109	3.2%	724	2.1%	1 235	3.6%	31 903	91.1%	35 004	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	95	4%	86	3%	163	1.3%	12 067	87.2%	12 411	4.6%	-	-	-	-
Total By Income Source	**11 146**	**4.2%**	**7 113**	**2.7%**	**12 372**	**4.6%**	**230 733**	**86.5%**	**267 362**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 117	8.2%	1 152	8.1%	1 611	11.8%	9 848	72.0%	13 678	5.1%	-	-	-	-
Commercial	5 469	8.1%	5 028	8.7%	5 998	8.8%	49 858	73.4%	67 967	25.4%	-	-	-	-
Households	4 561	2.4%	929	1.0%	4 762	2.5%	171 027	89.2%	183 717	68.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**11 146**	**4.2%**	**7 113**	**2.7%**	**12 372**	**4.6%**	**230 733**	**86.5%**	**267 362**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	11 277	5.9%	7 446	3.9%	8 270	4.3%	163 984	85.9%	190 977	60.2%
Bulk Water	2 369	4.1%	1 332	1.8%	1 120	1.9%	68 919	92.3%	70 155	22.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	477	9%	797	1.3%	1 078	1.9%	53 631	96.0%	55 983	17.7%
Total	**14 644**	**4.6%**	**9 468**	**3.0%**	**10 468**	**3.3%**	**282 535**	**89.1%**	**317 102**	**100.0%**

Contact Details

Municipal Manager	Mr MT Segopa	053 928 2232
Financial Manager	Mr David Thornhill	053 928 2208

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAMUSA (NW393)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**136 426**	**164 511**	**48 804**	**35.3%**	**39 021**	**28.2%**	**35 144**	**21.4%**	**26 383**	**16.0%**	**149 352**	**90.8%**	**37 672**	**92.1%**	**(28.8%)**
Property rates	8 706	8 706	6 378	73.1%	2 697	34.6%	1 307	15.0%	1 749	20.0%	11 932	137.0%	2 387	110.3%	(23.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	32 163	32 163	7 941	24.4%	8 192	25.0%	7 600	23.7%	7 591	23.6%	31 228	97.1%	7 290	94.8%	4.1%
Service charges - water revenue	13 466	13 466	2 738	20.3%	2 311	17.1%	1 520	11.3%	1 184	8.8%	7 754	57.6%	2 731	69.3%	(56.7%)
Service charges - sanitation revenue	8 774	9 774	2 543	26.0%	2 568	26.2%	2 090	21.3%	2 033	20.8%	9 514	97.3%	2 487	108.7%	(6.8%)
Service charges - refuse revenue	6 584	6 584	1 797	26.1%	1 710	24.1%	1 714	26.1%	1 140	16.7%	6 361	103.0%	1 602	104.7%	(28.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	372	382	82	22.1%	100	26.8%	161	42.2%	372	82.0%	627	171.6%	745	287.4%	(50.0%)
Interest earned - external investments	163	32	2	1.1%	0	2%	0	8%	1	1.0%	4	5.4%	46	39.7%	(98.7%)
Interest earned - outstanding debtors	14 393	17 342	2 493	17.3%	2 646	18.4%	4 031	23.2%	2 872	22.8%	12 144	70.0%	3 736	101.8%	6.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	864	799	27	3.1%	60	7.0%	318	453%	40	5.0%	451	57.2%	35	8.9%	58.7%
Licences and permits	1 219	2 053	936	76.8%	194	15.1%	432	20.7%	782	37.4%	2 336	111.6%	335	62.5%	133.7%
Agency services	1 825	1 532	345	22.3%	314	20.2%	248	16.2%	184	10.9%	1 917	89.2%	395	114.5%	(22.2%)
Transfers recognised - operational	48 284	70 284	23 443	48.6%	18 566	38.5%	15 568	22.2%	9 719	9.4%	64 296	91.5%	10 196	76.8%	(53.8%)
Other own revenue	1 401	1 760	247	18.1%	394	18.8%	158	8.9%	390	21.9%	1 189	65.6%	316	119.4%	80.5%
Gains on disposal of PPE															
Operating Expenditure	**136 627**	**189 377**	**30 242**	**21.8%**	**38 244**	**27.8%**	**30 601**	**16.2%**	**28 739**	**15.3%**	**127 825**	**67.9%**	**42 165**	**98.4%**	**(31.7%)**
Employee related costs	45 927	50 601	11 526	25.0%	12 133	27.0%	12 694	25.1%	11 174	22.1%	47 527	93.9%	11 317	93.2%	(1.3%)
Remuneration of councillors	5 000	5 038	999	20.0%	1 112	22.2%	1 156	23.0%	1 113	22.1%	4 380	86.9%	706	88.3%	57.3%
Debt impairment	20 777	40 456	2 083	6.9%	2 331	7.6%	690	1.7%	-	-	5 104	12.6%	868	26.8%	(100.0%)
Depreciation and asset impairment	19 305	27 902	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	500	1 000	402	80.4%	1 095	219.0%	1 247	83.1%	1 388	84.8%	4 013	267.5%	1 188	232.4%	6.8%
Bulk purchases	29 001	29 402	6 633	22.7%	12 420	44.4%	6 984	29.0%	6 138	23.2%	32 176	121.9%	8 427	155.4%	(27.2%)
Other Materials	3 104	4 900	1 338	42.1%	1 514	48.8%	858	17.5%	1 164	23.8%	4 855	99.0%	1 633	71.5%	(30.2%)
Contracted services	6 308	8 828	2 396	42.8%	2 556	39.9%	2 660	32.7%	2 191	23.9%	9 431	107.0%	6 997	182.2%	(70.0%)
Transfers and grants		8 262			10		1 254	15.2%	1 546	18.7%	2 810	34.1%	316		384.1%
Other expenditure	11 713	14 402	4 868	41.5%	5 402	43.8%	2 662	19.8%	4 240	29.3%	17 413	120.4%	10 520	161.4%	(60.1%)
Loss on disposal of PPE					168						168				
Surplus/(Deficit)	**(201)**	**(23 665)**	**18 563**		**778**		**4 543**		**(2 356)**		**21 526**		**(1 512)**		
Transfers recognised - capital	17 615	18 643	6 604	37.5%	6 087	34.5%	11 678	62.6%	13 272	80.0%	38 442	206.2%	6 976	53.4%	116.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 408**	**(5 023)**	**25 167**		**6 864**		**16 221**		**12 717**		**60 969**		**1 943**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 408**	**(5 023)**	**25 167**		**6 864**		**16 221**		**12 717**		**60 969**		**1 943**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 408**	**(5 023)**	**25 167**		**6 864**		**16 221**		**12 717**		**60 969**		**1 943**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 408**	**(5 023)**	**25 167**		**6 864**		**16 221**		**12 717**		**60 969**		**1 943**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**26 723**	**31 079**	**7 336**	**25.5%**	**5 867**	**20.4%**	**11 341**	**36.5%**	**2 929**	**9.4%**	**27 473**	**88.4%**	**7 364**	**99.3%**	**(60.2%)**
National Government	17 307	18 533	5 726	33.1%	4 897	28.3%	8 457	45.6%	2 342	12.6%	21 422	115.6%	6 047	117.8%	(61.3%)
Provincial Government	316	353	1 162	374.7%	824	297.9%	2 764	778.5%	-	-	4 846	1 364.9%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**17 617**	**18 888**	**6 887**	**39.1%**	**5 820**	**33.0%**	**11 221**	**59.4%**	**2 342**	**12.4%**	**26 271**	**139.1%**	**6 047**	**122.2%**	**(61.3%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 107	12 191	449	4.0%	46	4%	120	1.0%	587	4.8%	1 202	9.9%	1 317	63.4%	(55.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**26 723**	**31 079**	**7 336**	**25.5%**	**5 867**	**20.4%**	**11 341**	**36.5%**	**2 929**	**9.4%**	**27 473**	**88.4%**	**7 364**	**99.3%**	**(60.2%)**
Governance and Administration	-	147	44	-	16	-	44	41.4%	43	4.4%	364	87.7%	167	71.9%	(68.1%)
Executive & Council	-	72	-	-	24	-	-	-	10	13.2%	34	44.7%	23	165.6%	(69.6%)
Budget & Treasury Office	-	22	-	-	-	-	12	60.2%	-	-	12	60.2%	107	179.8%	(100.0%)
Corporate Services	-	150	44	-	4	-	56	58.6%	-	-	104	104.6%	45	28.2%	(100.0%)
Community and Public Safety	4 148	4 137	4 189	777.4%	3 316	148.4%	1 870	124.7%	695	16.8%	10 070	243.4%	1 116	169.3%	(48.7%)
Community & Social Services	243	367	4 189	1 391.4%	2 211	712.1%	3 670	1 000.4%	668	181.2%	10 735	2 926.1%	1 228	159.8%	(46.2%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 200	700	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**23 654**	**24 916**	**2 734**	**11.6%**	**1 198**	**5.0%**	**7 245**	**29.1%**	**1 678**	**6.7%**	**12 847**	**51.6%**	**5 431**	**89.1%**	**(69.1%)**
Planning and Development	-	30	-	-	12	-	10	33.0%	-	-	22	100.0%	-	97.9%	-
Road Transport	23 654	24 886	2 709	11.5%	1 173	5.0%	7 227	29.0%	1 678	6.7%	12 787	51.4%	5 431	89.3%	(69.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**3 580**	**4 789**	**350**	**9.8%**	**2 437**	**68.1%**	**323**	**6.8%**	**577**	**12.0%**	**3 687**	**77.0%**	**427**	**114.3%**	**35.2%**
Electricity	3 580	4 778	350	9.8%	2 437	68.1%	323	6.8%	577	12.1%	3 687	77.2%	232	155.7%	139.1%
Water	-	11	-	-	-	-	-	-	-	-	-	-	175	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**121 965**	**149 173**	**47 458**	**38.9%**	**31 813**	**26.1%**	**40 755**	**27.3%**	**18 427**	**12.4%**	**138 453**	**92.8%**	**29 656**	**117.7%**	**(37.9%)**
Property rates, penalties and collection charges	6 795	9 679	1 932	28.6%	2 145	31.7%	1 580	16.3%	1 599	16.5%	7 256	75.0%	1 882	95.8%	(15.1%)
Service charges	31 709	26 962	7 798	24.6%	7 948	25.1%	9 333	34.6%	8 149	30.2%	33 166	123.1%	8 663	166.3%	(6.1%)
Other revenue	5 424	11 254	4 337	80.0%	4 615	85.1%	4 664	41.5%	3 337	29.6%	17 042	151.5%	3 316	1 600.5%	(49.8%)
Government - operating	62 044	82 844	27 218	44.0%	15 666	25.4%	15 485	18.9%	5 215	6.3%	63 584	77.2%	12 565	61.1%	(58.5%)
Government - capital	15 993	18 434	6 173	38.6%	1 239	7.8%	9 693	52.6%			17 105	92.8%		0.0%	
Interest	1 000	1 000	1 338	133.8%	2 791	279.1%	1 399	116.6%	527	140.6%	6 055	605.5%	231	231.4%	6.7%
Dividends															
Payments	**(99 105)**	**(115 423)**	**(40 238)**	**40.6%**	**(27 617)**	**27.2%**	**(22 358)**	**19.4%**	**(17 918)**	**15.5%**	**(107 514)**	**93.1%**	**(29 851)**	**97.4%**	**(40.1%)**
Suppliers and employees	(97 805)	(95 349)	(39 526)	40.4%	(26 600)	27.2%	(21 109)	22.1%	(17 559)	18.4%	(104 793)	109.9%	(28 703)	99.1%	(39.0%)

Finance charges	(1 212)	(1 000)	(701)	52.8%	(417)	34.4%	(1 240)	124.7%	(416)	41.4%	(2 719)	277.9%	(1 188)	251.1%	(65.1%)
Transfers and grants	-	(10 273)	-		-		-		-		-		-		
Net Cash from/(used) Operating Activities	**22 880**	**33 750**	**7 230**	**31.8%**	**4 796**	**21.8%**	**18 483**	**54.5%**	**508**	**1.5%**	**30 938**	**91.7%**	**(235)**	**480.3%**	**(101.7%)**
Cash Flow from Investing Activities															
Receipts	**1 800**	**1 800**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	1 800	1 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(28 623)**	**(18 533)**	**(8 270)**	**28.9%**	**(8 170)**	**32.1%**	**(10 241)**	**55.3%**	**(2 215)**	**12.0%**	**(29 993)**	**161.4%**	**(6 977)**	**184.4%**	**(68.2%)**
Capital assets	(28 623)	(18 533)	(8 270)	28.9%	(8 170)	32.1%	(10 241)	55.3%	(2 215)	12.0%	(29 993)	161.4%	(6 977)	184.4%	(68.2%)
Net Cash from/(used) Investing Activities	**(26 823)**	**(16 733)**	**(8 270)**	**30.8%**	**(8 170)**	**34.2%**	**(10 241)**	**61.2%**	**(2 215)**	**13.2%**	**(29 993)**	**179.7%**	**(6 977)**	**114.8%**	**(68.2%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(3 943)**	**17 017**	**(1 039)**	**26.2%**	**(4 381)**	**110.5%**	**8 163**	**48.0%**	**(1 708)**	**(10.0%)**	**1 035**	**6.1%**	**(7 213)**	**(33.8%)**	**(76.3%)**
Cash/cash equivalents at the year begin:	5 056	5 056	956	17.9%	(159)	(3.4%)	(4 539)	(89.7%)	3 869	71.1%	860	17.0%	8 624	89.3%	(53.2%)
Cash/cash equivalents at the year end:	1 113	22 073	(174)	(15.7%)	(4 539)	(408.2%)	3 668	16.3%	1 961	8.6%	1 895	8.4%	1 641	(14.1%)	13.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prope	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 207	4.0%	2 196	4.0%	2 297	4.7%	41 992	86.3%	48 692	79.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 270	52.8%	4 366	46.9%	210	2.2%	-	-	9 846	16.2%
Auditor-General	31	1.0%	16	0%	301	1003%	2 666	88.6%	3 014	4.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	**7 513**	**12.2%**	**6 577**	**10.7%**	**2 914**	**4.7%**	**44 658**	**72.4%**	**61 552**	**100.0%**

Contact Details

Municipal Manager	Mr Rantsho Gincane	053 963 1331
Financial Manager	Ms Bonheen Min	053 927 1234

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: GREATER TAUNG (NW394)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**210 632**	**210 652**	**88 779**	**42.1%**	**32 257**	**15.3%**	**75 711**	**35.9%**	**4 514**	**2.1%**	**201 261**	**95.5%**	**50 998**	**128.1%**	**(91.1%)**
Property rates	10 962	10 962	9 913	90.4%	(1 238)	(11.3%)	30	(1%)	11	-	8 717	79.5%	10 248	282.7%	(100.0%)
Property rates - penalties and collection charges	1 110	1 110	-	-	1 110	100.0%	1 108	102.1%	1 020	92.1%	3 218	294.5%	638	156.6%	59.7%
Service charges - electricity revenue	3 647	3 647	847	23.2%	682	18.7%	680	18.6%	668	18.3%	2 862	78.5%	626	82.3%	7.7%
Service charges - water revenue	400	400	173	43.2%	194	48.4%	234	47.7%	158	32.2%	759	154.4%	153	29.6%	4.2%
Service charges - sanitation revenue	1 715	1 715	564	32.9%	433	25.2%	451	26.3%	446	26.0%	1 893	110.4%	406	-	11.7%
Service charges - refuse revenue	2 708	2 708	602	22.6%	665	24.1%	716	23.9%	643	23.7%	2 624	97.2%	666	100.4%	(1.9%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	535	535	92	17.2%	102	19.4%	82	15.7%	158	29.2%	414	78.6%	91	66.4%	51.8%
Interest earned - external investments	6 033	6 033	388	5.9%	230	3.7%	191	3.1%	318	5.1%	1 106	17.8%	128	9.8%	148.3%
Interest earned - outstanding debtors	1 900	1 900	439	25.3%	452	26.6%	478	28.6%	352	20.6%	1 822	110.1%	448	122.2%	11.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7	7	0	3%	0	10%	-	-	-	-	0	1.2%	-	7%	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	178 038	178 038	73 477	42.3%	29 460	16.5%	71 466	40.1%	0	-	174 403	98.0%	34 834	124.8%	(100.0%)
Other own revenue	3 185	3 185	274	8.6%	172	5.4%	276	8.7%	594	18.6%	1 316	41.3%	744	44.8%	(19.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)
Operating Expenditure	**182 726**	**182 726**	**35 110**	**19.2%**	**36 888**	**20.2%**	**32 385**	**17.7%**	**40 293**	**22.1%**	**144 676**	**79.2%**	**34 253**	**103.7%**	**17.6%**
Employee related costs	75 569	75 569	15 676	21.0%	17 567	23.2%	16 742	22.2%	16 395	21.7%	66 380	88.1%	13 982	86.7%	17.3%
Remuneration of councillors	20 324	20 324	3 844	18.9%	3 844	18.9%	4 682	23.1%	4 257	20.9%	16 626	81.8%	3 972	89.9%	9.9%
Debt impairment	2 521	2 521	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	13 167	13 167	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	216	216	-	-	-	-	6	3%	-	-	6	2%	-	-	-
Bulk purchases	4 032	4 032	901	22.3%	780	19.3%	1 200	29.8%	1 020	25.3%	3 901	96.7%	946	85.3%	7.8%
Other Materials	10 667	10 667	1 202	10.9%	1 490	13.6%	1 619	14.7%	2 592	23.6%	6 904	62.8%	2 622	9.8%	(1.2%)
Contracted services	17 391	17 391	4 134	24.3%	4 135	23.6%	2 004	13.8%	5 000	34.1%	15 453	89.7%	2 622	101.3%	31.3%
Transfers and grants	2 676	2 676	545	20.4%	814	30.4%	630	23.4%	2 155	80.5%	4 145	154.7%	534	-	130.8%
Other expenditure	30 157	30 672	8 807	29.8%	8 358	28.0%	5 501	14.7%	8 866	24.6%	31 532	86.2%	8 072	75.2%	9.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**27 926**	**27 926**	**53 669**		**(4 631)**		**43 325**		**(35 779)**		**56 585**		**16 737**		
Transfers recognised - capital	44 700	44 700	17 647	39.5%	-	-	12 680	31.2%	-	-	31 522	70.8%	28 274	134.4%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**72 627**	**72 627**	**71 316**		**(4 631)**		**57 310**		**(35 779)**		**88 217**		**45 011**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**72 627**	**72 627**	**71 316**		**(4 631)**		**57 310**		**(35 779)**		**88 217**		**45 011**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**72 627**	**72 627**	**71 316**		**(4 631)**		**57 310**		**(35 779)**		**88 217**		**45 011**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**72 627**	**72 627**	**71 316**		**(4 631)**		**57 310**		**(35 779)**		**88 217**		**45 011**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**71 111**	**71 110**	**10 213**	**14.4%**	**10 536**	**14.8%**	**12 140**	**17.1%**	**14 865**	**20.9%**	**47 753**	**67.2%**	**10 828**	**63.0%**	**37.3%**
National Government	44 121	44 120	6 927	15.7%	7 923	18.0%	10 361	23.5%	10 783	24.4%	35 994	81.6%	1 794	62.8%	501.0%
Provincial Government	580	580	-	-	-	-	-	-	658	85.1%	658	85.1%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**44 701**	**44 700**	**6 927**	**15.5%**	**7 923**	**17.7%**	**10 361**	**23.2%**	**11 278**	**25.2%**	**36 487**	**81.6%**	**1 794**	**62.8%**	**528.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	26 410	26 410	3 286	12.4%	2 613	9.9%	1 779	6.7%	3 589	13.6%	11 266	42.7%	9 032	64.0%	(60.3%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**71 111**	**71 110**	**10 213**	**14.4%**	**10 536**	**14.8%**	**12 140**	**17.1%**	**14 865**	**20.9%**	**47 753**	**67.2%**	**10 828**	**63.0%**	**37.3%**
Governance and Administration	**4 808**	**4 666**	**1 165**	**19 %**	**1 165**	**24 %**	**768**	**16.4%**	**845**	**18.0%**	**3 944**	**84.5%**	**414 %**	**108.9%**	**103.9%**
Executive & Council	1 975	1 972	21	1.1%	64	3.2%	761	38.5%	686	34.8%	1 532	77.7%	716	84.9%	(3.8%)
Budget & Treasury Office	1 425	1 425	42	2.9%	291	20.5%	5	4%	42	2.9%	380	26.7%	2	4%	1881.1%
Corporate Services	1 393	1 600	3 128	224.2%	847	7.6%	2	1%	291	16.3%	4 643	290.0%	1 696	624.1%	(82.8%)
Community and Public Safety	**6 760**	**6 760**	**144**	**2 %**	**168**	**2 %**	**455**	**6 %**	**1 417**	**14.4%**	**3 984**	**58.9%**	**495**	**7 9%**	**185.9%**
Community & Social Services	6 760	6 760	77	1.1%	117	1.7%	51	8%	605	8.9%	850	12.6%	108	5.5%	458.8%
Sport And Recreation	3 000	3 000	267	8.9%	48	1.6%	57	1.9%	888	29.6%	1 160	38.7%	388	68.5%	38.5%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**43 443**	**43 662**	**4 256**	**9.8%**	**9 101**	**20.9%**	**11 154**	**25.6%**	**11 600**	**27.0%**	**36 120**	**83.9%**	**3 127**	**80.1%**	**270.9%**
Planning and Development	900	900	-	-	-	10%	-	-	22	2.5%	22	2.5%	4	10 466.0%	(97.5%)
Road Transport	43 393	42 962	4 256	9.8%	9 100	21.0%	11 154	26.0%	11 578	27.0%	36 088	84.0%	3 124	19.2%	270.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 258**	**13 259**	**2 919**	**15.2%**	**67**	**.5%**	**169**	**.8%**	**856**	**6.4%**	**3 948**	**23.8%**	**4 284**	**50.3%**	**(80.0%)**
Electricity	1 425	1 425	716	50.2%	13	9%	14	1.0%	256	17.9%	882	69.0%	244	21.4%	5.4%
Water	2 108	2 108	-	-	54	2.6%	69	3.3%	580	27.6%	706	33.6%	1 991	127.8%	(70.1%)
Waste Water Management	2 800	2 800	-	-	-	-	-	-	-	-	-	-	1 113	33.4%	(100.0%)
Waste Management	6 925	6 925	1 204	19.0%	-	-	26	.4%	21	.3%	1 251	19.2%	1 018	33.7%	(97.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**253 921**	**223 153**	**101 008**	**39.8%**	**43 561**	**17.2%**	**61 916**	**27.7%**	**13 969**	**6.3%**	**220 446**	**98.8%**	**29 804**	**146.1%**	**(53.1%)**
Property rates, penalties and collection charges	12 078	12 077	1 388	11.5%	1 374	11.4%	2 223	18.4%	11 412	94.5%	16 396	135.8%	1 577	132.9%	623.9%
Service charges	8 652	8 652	2 122	24.7%	1 249	144%	1 561	17.4%	1 218	14.1%	6 164	76%	1 611	84.8%	(24.4%)
Other revenue	2 566	16 121	3 276	128.3%	11 358	396.5%	202	1.2%	540	3.3%	15 377	95.4%	20 683	2 351.5%	(97.9%)
Government - operating	174 224	176 407	75 477	42.3%	29 644	16.2%	43 316	24.6%	-	-	147 437	83.6%	-	72.7%	
Government - capital	49 401	-	16 745	33.9%	-	-	15 185	-	0	-	31 930	-	-	(100)(0%)	
Interest	1 000	7 896	799	79.9%	682	68%	950	9.5%	796	10.1%	3 227	37.1%	933	28.8%	20.8%
Dividends															
Payments	**(164 851)**	**(164 668)**	**(68 747)**	**41.7%**	**(41 631)**	**24.8%**	**(77 472)**	**47.2%**	**(53 684)**	**32.7%**	**(349 836)**	**146.9%**	**(69 168)**	**111.7%**	**(22.4%)**
Suppliers and employees	(163 631)	(163 112)	(68 747)	42.8%	(41 631)	23.7%	(76 293)	43.7%	(41 583)	25.9%	(221 644)	135.9%	(68 168)	154.7%	(39.9%)

Finance charges	(246)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	494	494	-	-	-	-	(7 182)	702.8%	(12 182)	1 368.0%	(19 364)	2 631.4%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**69 135**	**59 667**	**32 253**	**36.2%**	**2 538**	**2.8%**	**(15 555)**	**(26.2%)**	**(39 718)**	**(67.2%)**	**(29 450)**	**(34.7%)**	**(29 556)**	**454.9%**	**3%**
Cash Flow from Investing Activities															
Receipts	**400**	**-**	**-**	**-**	**-**	**-**	**30 000**	**-**	**20 000**	**-**	**50 000**	**-**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	30 000	-	20 000	-	50 000	-	-	-	(100.0%)
Payments	**(91 432)**	**(91 432)**	**(9 956)**	**11.1%**	**(6 624)**	**11.8%**	**(1 813)**	**2.2%**	**(3 638)**	**4.3%**	**(24 118)**	**29.8%**	**(19 291)**	**348.7%**	**(60.1%)**
Capital assets	(91 432)	(91 432)	(9 956)	11.1%	(6 624)	11.8%	(1 813)	2.2%	(3 638)	4.3%	(24 118)	29.8%	(19 291)	348.7%	(60.1%)
Net Cash from/(used) Investing Activities	**(91 032)**	**(91 432)**	**(9 956)**	**11.2%**	**(6 624)**	**11.8%**	**28 187**	**(34.8%)**	**16 362**	**(29.1%)**	**25 882**	**(31.9%)**	**(19 291)**	**348.7%**	**(169.3%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**8 088**	**(22 345)**	**23 203**	**299.9%**	**(7 094)**	**(87.7%)**	**12 629**	**(56.5%)**	**(23 348)**	**104.5%**	**5 392**	**(24.1%)**	**(57 638)**	**800.8%**	**(59.3%)**
Cash/cash equivalents at the year begin:	46 427	54 515	3 633	7.8%	39 535	87.6%	16 730	36.2%	32 941	59.4%	3 633	6.6%	100 567		(67.7%)
Cash/cash equivalents at the year end:	54 515	32 170	26 836	46.2%	19 733	34.2%	32 360	169.8%	9 615	29.8%	9 015	28.0%	42 929	144.8%	(19.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	75	2.3%	76	2.6%	76	2.6%	1 955	69.0%	2 180	3.7%	-	-	-	-
Trade and Other Receivables from Exchange Transac	264	11.9%	158	7.3%	139	6.5%	1 599	74.3%	2 160	3.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	374	1.7%	716	2.1%	797	2.1%	20 642	94.1%	22 532	38.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	205	3.5%	166	2.8%	173	2.7%	5 623	91.2%	6 481	11.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	328	4.1%	344	3.1%	221	2.8%	7 199	90.1%	7 992	14.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	1.4%	9	1.1%	41	4%	1 623	92.9%	1 827	3.4%	-	-	-	-
Total By Income Source	**1 506**	**2.6%**	**1 467**	**2.5%**	**1 345**	**2.4%**	**52 920**	**92.5%**	**57 166**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	789	3.3%	695	2.9%	544	2.3%	21 782	91.9%	23 724	41.5%	-	-	-	-
Commercial	511	5.3%	582	6.1%	168	3.2%	4 625	90.3%	5 124	9.0%	-	-	-	-
Households	6	0.0%	62	2.1%	63	2.2%	26 509	93.5%	28 340	49.6%	-	-	-	-
Other	200	33.8%	128	36.2%	570	31.6%	5	0.0%	978	-	-	-	-	-
Total By Customer Group	**1 506**	**2.6%**	**1 467**	**2.5%**	**1 345**	**2.4%**	**52 920**	**92.5%**	**57 166**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Kefiloe Gabanakgosi	053 994 8400
Financial Manager	Mr Martin Vermaak	053 994 8400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: LEKWA-TEEMANE (NW396)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**241 286**	**257 845**	**69 179**	**28.7%**	**63 813**	**26.4%**	**47 440**	**18.4%**	**32 231**	**12.5%**	**212 663**	**82.5%**	**70 998**	**92.7%**	**(54.6%)**
Property rates	23 567	18 000	7 046	29.4%	1 977	8.3%	2 024	14.1%	(2 256)	(12.2%)	8 792	52.0%	1 947	89.2%	(115.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	58 884	58 848	17 512	30.8%	16 920	29.7%	11 777	20.7%	12 871	22.6%	59 079	103.7%	11 946	99.8%	7.8%
Service charges - water revenue	32 705	33 750	10 468	31.9%	8 591	26.2%	7 653	23.2%	7 917	21.4%	33 627	102.6%	8 301	93.3%	(10.2%)
Service charges - sanitation revenue	20 172	20 172	4 756	23.3%	4 646	23.0%	4 808	23.8%	4 735	23.5%	18 945	93.7%	7 570	173.1%	(37.4%)
Service charges - refuse revenue	-	13 952	3 216	-	3 194	-	3 299	23.7%	3 264	29.6%	12 981	101.0%	-	-	(100.0%)
Service charges - other	13 802	-	-	-	27	-	-	-	-	-	27	-	-	-	-
Rental of facilities and equipment	512	520	116	22.5%	237	46.4%	153	19.8%	169	32.5%	623	120.1%	214	83.3%	(20.9%)
Interest earned - external investments	28	38	-	-	10	35.0%	3	-	3	11.5%	13	46.9%	248	1 008.3%	(98.7%)
Interest earned - outstanding debtors	25 345	25 345	5 245	20.8%	6 631	26.2%	6 676	26.4%	5 969	23.6%	24 521	97.2%	6 097	103.1%	(1.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	9 197	33 531	65	7%	15 192	168.2%	891	2.7%	93	2%	16 198	49.8%	66	2.7%	(152%)
Licences and permits	4	4	1	23.8%	1	23.8%	1	23.8%	1	23.8%	4	95.4%	1	90.5%	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	52 157	49 627	20 108	40.1%	5 016	10.0%	9 681	19.8%	-	-	34 815	70.2%	31 616	91.8%	(100.0%)
Other own revenue	5 224	9 264	797	8.6%	1 418	14.6%	87	0%	280	3.2%	2 584	27.4%	3 824	77.9%	(92.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**280 035**	**321 110**	**47 440**	**16.2%**	**86 410**	**33.2%**	**33 739**	**10.5%**	**49 424**	**15.4%**	**217 013**	**67.6%**	**30 582**	**57.6%**	**28.1%**
Employee related costs	49 617	54 761	12 167	25.0%	7 888	16.2%	11 478	21.3%	11 664	21.6%	43 197	79.6%	11 634	71.7%	2%
Remuneration of councillors	3 996	4 468	1 042	26.1%	1 042	26.1%	1 193	26.9%	1 128	25.6%	4 306	96.6%	1 006	99.1%	12.1%
Debt impairment	21 998	64 600	-	-	33 668	153.0%	-	-	-	-	33 668	52.6%	-	-	-
Depreciation and asset impairment	32 563	35 000	-	-	15 432	46.8%	32	0%	32	0%	15 496	30.7%	(243)	2%	(113.8%)
Finance charges	145	1 020	-	-	32	37.0%	-	-	-	-	32	3.4%	730	199.4%	(100.0%)
Bulk purchases	66 153	72 340	22 646	34.2%	12 977	19.6%	13 597	18.8%	16 073	22.2%	65 293	90.2%	9 461	97.7%	69.9%
Other Materials	6 669	5 781	612	9.2%	732	11.0%	990	17.1%	676	11.7%	3 033	52.5%	1 025	28.9%	(34.0%)
Contracted services	12 352	12 352	684	5.4%	1 942	15.7%	1 740	14.1%	2 479	20.0%	6 823	55.2%	2 691	102.7%	(107.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	57 268	54 797	10 288	18.0%	12 362	21.6%	4 518	8.2%	17 182	31.4%	44 371	81.0%	11 668	68.2%	45.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(10 850)**	**(63 266)**	**21 740**		**(22 597)**		**13 701**		**(17 193)**		**(4 350)**		**32 468**		
Transfers recognised - capital	19 812	19 412	11 008	55.5%	4 990	25.0%	429	2.2%	17 455	89.7%	33 882	174.2%	609	37.8%	2768.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**3**	**(43 856)**	**32 748**		**(17 602)**		**14 130**		**215**		**29 490**		**33 077**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**3**	**(43 856)**	**32 748**		**(17 602)**		**14 130**		**215**		**29 490**		**33 077**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**3**	**(43 856)**	**32 748**		**(17 602)**		**14 130**		**215**		**29 490**		**33 077**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**3**	**(43 856)**	**32 748**		**(17 602)**		**14 130**		**215**		**29 490**		**33 077**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**20 504**	**23 304**	**3 196**	**15.6%**	**7 985**	**38.9%**	**5 345**	**22.9%**	**2 011**	**8.6%**	**18 537**	**79.5%**	**5 538**	**68.4%**	**(63.7%)**
National Government	19 104	19 104	3 196	16.7%	7 985	41.8%	5 345	28.0%	1 700	8.9%	18 226	95.4%	4 812	64.4%	(64.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	600	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**19 104**	**19 704**	**3 196**	**16.7%**	**7 985**	**41.8%**	**5 345**	**27.1%**	**1 700**	**8.6%**	**18 226**	**92.5%**	**4 812**	**64.4%**	**(64.7%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 400	3 600	-	-	-	-	-	-	311	8.6%	311	8.6%	726	-	(57.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**20 504**	**23 304**	**3 196**	**15.6%**	**7 985**	**38.9%**	**5 345**	**22.9%**	**2 011**	**8.6%**	**18 537**	**79.5%**	**5 538**	**68.4%**	**(63.7%)**
Governance and Administration	168	468	15	4.7%	-	-	-	-	599	41.4%	968	44.4%	141	104.1%	(43.9%)
Executive & Council	-	300	-	-	-	-	-	-	60	29.9%	60	29.9%	-	-	(100.0%)
Budget & Treasury Office	330	330	13	4.3%	-	-	-	-	160	50.5%	174	59.5%	436	454.4%	(62.2%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	155	-	(100.0%)
Community and Public Safety	-	1 450	-	-	-	-	-	-	-	-	-	-	16	-	(100.0%)
Community & Social Services	-	1 600	-	-	-	-	-	-	-	-	-	-	16	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	600	-	-	-	-	-	-	-	-	-	-	14	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**13 804**	**2 860**	**-**	**4 635**	**-**	**4 881**	**35.4%**	**1 533**	**11.1%**	**13 910**	**100.8%**	**3 053**	**25.3%**	**(49.7%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	13 804	2 860	-	4 635	-	4 881	35.4%	1 533	11.1%	13 910	100.8%	3 053	25.3%	(49.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**20 204**	**6 500**	**323**	**1.6%**	**3 350**	**16.6%**	**465**	**7.1%**	**221**	**3.4%**	**4 359**	**67.1%**	**1 916**	**-**	**(88.5%)**
Electricity	20 204	6 500	323	1.6%	3 350	16.6%	465	7.1%	134	2.1%	4 272	65.7%	1 916	-	(93.0%)
Water	-	-	-	-	-	-	-	-	87	-	87	-	-	-	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**236 914**	**249 768**	**52 348**	**22.1%**	**46 828**	**19.8%**	**38 923**	**15.6%**	**7 688**	**3.1%**	**145 787**	**58.4%**	**67 061**	**117.9%**	**(88.5%)**
Property rates, penalties and collection charges	14 270	14 270	1 924	13.5%	1 978	13.9%	2 874	20.1%	1 995	13.7%	8 732	61.2%	2 629	152.7%	(3.8%)
Service charges	49 869	62 714	18 911	38.1%	16 434	33.4%	34 663	38.4%	19 966	29.8%	76 974	122.8%	19 664	115.4%	(8.8%)
Other revenue	84 825	84 827	910	1.1%	16 775	14.7%	1 552	1.2%	(16 324)	(16.3%)	4 913	5.1%	12 048	277.4%	(219.5%)
Government - operating	43 137	41 137	20 138	46.8%	6 652	34.7%	9 681	23.5%			36 602	87.1%	21 614	169.4%	(100.0%)
Government - capital	42 727	41 737	10 187	23.8%	3 989	24.7%	1 420	7.4%	1 420	7.4%	16 996	40.7%	9 106	71.4%	(53.6%)
Interest	32 641	33 648	331	1.0%	1 000	1.0%	814	2.3%	642	2.2%	2 922	8.4%	668	121.8%	(200.0%)
Dividends															
Payments	**(223 447)**	**(207 452)**	**(42 012)**	**18.8%**	**(27 335)**	**12.2%**	**(44 020)**	**21.2%**	**(18 378)**	**8.9%**	**(131 746)**	**63.5%**	**(33 286)**	**95.4%**	**(47.8%)**
Suppliers and employees	(223 420)	(207 452)	(42 012)	18.8%	(27 335)	12.2%	(44 020)	21.2%	(18 378)	8.9%	(131 746)	63.5%	(32 227)	95.3%	(47.8%)

Finance charges	(21)	-	-		(52)	191.6%	-	-	-	-	(52)	-	(58)	210.5%	(100.0%)
Transfers and grants	-	-	-		-		-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	**13 488**	**42 318**	**10 335**	**76.7%**	**19 493**	**144.7%**	**(3 597)**	**(12.9%)**	**(10 551)**	**(25.3%)**	**14 848**	**33.2%**	**31 773**	**(103.8%)**	**(123.8%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(26 547)**	**(29 947)**	**(3 196)**	**12.0%**	**(7 955)**	**38.1%**	**(5 345)**	**17.8%**	**(1 167)**	**4.0%**	**(17 713)**	**59.1%**	**(5 338)**	**123.8%**	**(78.8%)**
Capital assets	(26 547)	(29 947)	(3 196)	12.0%	(7 955)	38.1%	(5 345)	17.8%	(1 167)	4.0%	(17 713)	59.1%	(5 338)	123.8%	(78.8%)
Net Cash from/(used) Investing Activities	**(26 547)**	**(29 947)**	**(3 196)**	**12.0%**	**(7 955)**	**38.1%**	**(5 345)**	**17.8%**	**(1 167)**	**4.0%**	**(17 713)**	**59.1%**	**(5 338)**	**123.8%**	**(78.8%)**
Cash Flow from Financing Activities															
Receipts	**2 500**	**2 500**	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	2 500	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(587)**	**(587)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(587)	(587)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**1 913**	**1 913**	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	**(11 162)**	**14 287**	**7 139**	**(64.0%)**	**11 559**	**(103.1%)**	**(10 443)**	**(73.1%)**	**(11 078)**	**(83.1%)**	**(3 073)**	**(25.7%)**	**26 237**	**9.2%**	**(143.3%)**
Cash/cash equivalents at the year begin:	-	-	449		7 658		18 117	-	8 674	-	449		(27 147)		(133.0%)
Cash/cash equivalents at the year end:	(11 162)	14 287	7 588	(66.0%)	19 117	(171.3%)	8 674	68.7%	(2 404)	(22.4%)	(2 624)	(22.4%)	(910)	3.1%	264.7%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off vs Debtors		Impairment -Bad Debts i/s Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 362	2.7%	2 376	1.9%	2 268	1.9%	123 604	93.7%	131 960	30.4%	-	-	-	-
Receivables from Exchange Transactions - Electricity	6 162	21.4%	1 668	5.8%	739	2.6%	20 209	70.2%	28 777	7.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 924	4.8%	337	1.4%	336	1.4%	21 432	93.9%	23 032	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	895	1.3%	704	1.1%	642	1.0%	64 126	96.7%	66 323	16.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	566	1.1%	466	0%	437	0%	46 174	97.1%	47 643	13.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 271	2.3%	2 231	2.3%	2 344	2.2%	93 985	93.3%	100 732	24.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	371	2.4%	36	0%	76	1.6%	4 606	94.5%	4 858	1.2%	-	-	-	-
Total By Income Source	**14 619**	**3.6%**	**7 857**	**1.9%**	**6 822**	**1.7%**	**377 383**	**92.9%**	**406 631**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	277	0.3%	210	0.3%	187	0.6%	4 673	97.2%	5 348	1.3%	-	-	-	-
Commercial	4 763	16.2%	1 518	5.8%	646	2.4%	19 254	73.6%	26 180	6.4%	-	-	-	-
Households	9 579	2.5%	6 079	1.6%	5 990	1.6%	353 456	94.2%	375 102	92.3%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**14 619**	**3.6%**	**7 807**	**1.9%**	**6 822**	**1.7%**	**377 383**	**92.8%**	**406 631**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	6 403	9.9%	4 399	6.8%	3 673	5.7%	50 434	77.6%	65 046	28.6%
Bulk Water	2 572	1.8%	966	0.7%	2 573	1.8%	138 159	95.8%	144 269	64.0%
PAYE deductions	468	14.0%	508	15.3%	492	15.4%	1 764	55.1%	3 232	1.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	1 402	10.9%	-	-	12 173	89.4%	13 620	6.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	**9 442**	**4.2%**	**7 269**	**3.2%**	**6 738**	**3.0%**	**203 754**	**89.7%**	**227 139**	**100.0%**

Contact Details

Municipal Manager	Mr Mr Ndzuta Mngengo(Acting)	
Financial Manager		063-641 2206

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: KAGISANO-MOLOPO (NW397)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**122 736**	**122 736**	**59 530**	**48.5%**	**427**	**.3%**	**33 195**	**27.0%**	**8 413**	**6.9%**	**101 565**	**82.8%**	**622**	**47.5%**	**1 252.3%**
Property rates	11 414	11 414	11 414	100.0%	62	.5%	71	.6%	81	.7%	11 628	101.9%	-	100.0%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 152	1 152	230	19.9%	193	9.1%	331	28.7%	170	14.7%	834	72.4%	114	34.8%	49.2%
Interest earned - external investments	1 100	1 100	126	11.2%	226	19.6%	291	25.2%	330	30.0%	956	86.7%	-	-	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	109 019	109 019	47 628	43.7%	-	-	30 600	23.0%	-	-	73 233	67.2%	-	44.8%	-
Other own revenue	-	-	139	-	34	-	6 896	-	7 801	-	14 871	-	508	36.7%	1 436.7%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**116 600**	**116 600**	**26 003**	**22.3%**	**21 617**	**18.5%**	**16 531**	**14.2%**	**39 367**	**26.0%**	**94 519**	**81.1%**	**17 796**	**42.3%**	**70.6%**
Employee related costs	25 466	25 466	5 307	20.8%	6 286	24.7%	5 411	21.2%	8 407	22.9%	22 831	89.6%	7 481	53.7%	(22.1%)
Remuneration of councillors	6 222	6 222	2 144	22.2%	2 232	24.2%	2 049	27.5%	2 469	39.1%	8 533	101.1%	3 108	69.3%	(22.0%)
Debt impairment	2 616	2 616	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 480	14 480	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 760	10 760	12 089	112.1%	8 571	79.6%	1 822	16.9%	7 628	70.8%	30 109	279.2%	-	89.3%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	3 942	-	3 942	-	-	-	(100.0%)
Other expenditure	54 053	54 053	6 463	12.0%	4 529	8.4%	6 758	12.5%	10 980	19.6%	28 212	52.4%	7 207	48.3%	48.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**6 136**	**6 136**	**33 526**		**(21 190)**		**16 664**		**(31 954)**		**7 046**		**(17 173)**		
Transfers recognised - capital	27 696	27 696	6 068	21.9%	-	-	309	1.1%	-	-	6 377	23.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**33 832**	**33 832**	**39 594**		**(21 190)**		**16 968**		**(31 954)**		**13 418**		**(17 173)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**33 832**	**33 832**	**39 594**		**(21 190)**		**16 968**		**(31 954)**		**13 418**		**(17 173)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**33 832**	**33 832**	**39 594**		**(21 190)**		**16 968**		**(31 954)**		**13 418**		**(17 173)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**33 832**	**33 832**	**39 594**		**(21 190)**		**16 968**		**(31 954)**		**13 418**		**(17 173)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**60 154**	**60 154**	**14 417**	**24.0%**	**10 780**	**17.9%**	**5 713**	**9.5%**	**6 669**	**11.1%**	**37 580**	**62.5%**	**5 621**	**80.3%**	**18.7%**
National Government	27 696	27 696	6 068	21.9%	-	-	4 881	17.6%	6 669	24.1%	17 618	63.6%	2 169	108.2%	207.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**27 696**	**27 696**	**6 068**	**21.9%**	**-**	**-**	**4 881**	**17.6%**	**6 669**	**24.1%**	**17 618**	**63.6%**	**2 169**	**108.2%**	**207.4%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 458	32 458	8 349	25.7%	10 780	33.2%	834	2.6%	-	-	19 963	61.5%	1 788	28.1%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	1 664	-	(100.0%)
Capital Expenditure Standard Classification	**60 154**	**60 154**	**14 417**	**24.0%**	**10 780**	**17.9%**	**5 713**	**9.5%**	**6 669**	**11.1%**	**37 580**	**62.5%**	**5 621**	**80.3%**	**18.7%**
Governance and Administration	**9 168**	**9 168**	**1 486**	**16 %**	**-**	**-**	**834**	**9.0%**	**-**	**-**	**4 194**	**46 %**	**-**	**-**	**-**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	9 000	9 000	3 486	37.5%	-	-	834	9.0%	-	-	4 320	48.0%	-	-	-
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**50 854**	**50 854**	**10 931**	**21.5%**	**10 780**	**21.2%**	**4 881**	**9.6%**	**6 669**	**13.1%**	**33 260**	**65.4%**	**5 621**	**85.1%**	**18.7%**
Planning and Development	50 854	50 854	10 931	21.5%	10 780	21.2%	4 881	9.6%	6 669	13.1%	33 260	65.4%	5 621	85.1%	18.7%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**155 718**	**155 718**	**79 558**	**51.1%**	**49 194**	**31.5%**	**42 404**	**27.2%**	**8 413**	**5.4%**	**179 479**	**115.3%**	**668**	**90.9%**	**1 174.8%**
Property rates, penalties and collection charges	11 414	11 414	25 397	222.5%	78	.7%	71	.6%	81	.7%	25 627	224.5%	37	78.3%	121.8%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	7 208	7 208	337	4.6%	139	1.9%	7 282	99.9%	7 961	108.8%	15 720	214.2%	466	-	1 643.6%
Government - operating	107 641	107 641	47 638	44.3%	34 448	32.0%	35 969	34.1%	-	-	107 641	100.0%	-	112.3%	-
Government - capital	28 454	28 454	6 108	21.5%	14 317	50.3%	6 869	26.0%	-	-	27 294	95.9%	-	15.8%	-
Interest	1 000	1 000	108	10.8%	212	21.2%	213	19.5%	360	140.2%	893	389.6%	138	53.1%	154.5%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(79 275)**	**(79 275)**	**(44 271)**	**55.8%**	**(32 109)**	**40.5%**	**(23 881)**	**30.0%**	**(36 538)**	**46.1%**	**(136 719)**	**172.5%**	**(33 113)**	**75.5%**	**10.2%**
Suppliers and employees	(79 210)	(79 210)	(44 271)	55.9%	(32 109)	40.5%	(23 881)	30.0%	(36 538)	46.1%	(136 719)	172.6%	(33 113)	75.5%	10.2%

Finance charges	(65)	(53)	-		-		-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-		-		-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**76 443**	**70 443**	**35 288**	**46.2%**	**16 995**	**22.2%**	**18 663**	**24.3%**	**(29 125)**	**(38.8%)**	**42 768**	**55.9%**	**(32 452)**	**(11.9%)**	**(13.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(46 454)**	**(46 454)**	**(14 417)**	**31.0%**	**(10 788)**	**23.2%**	**(5 298)**	**11.4%**	**(2 768)**	**6.0%**	**(33 383)**	**71.8%**	**(3 887)**	**-**	**(8.4%)**
Capital assets	(46 454)	(46 454)	(14 417)	31.0%	(10 788)	23.2%	(5 298)	11.4%	(2 768)	6.0%	(33 383)	71.8%	(3 887)	-	(8.4%)
Net Cash from/(used) Investing Activities	**(46 454)**	**(46 454)**	**(14 417)**	**31.0%**	**(10 788)**	**23.2%**	**(5 298)**	**11.4%**	**(2 768)**	**6.0%**	**(33 383)**	**71.8%**	**(3 887)**	**-**	**(8.4%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**		**-**		**-**	**-**	**-**		**-**		**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**29 989**	**23 989**	**20 871**	**69.6%**	**6 215**	**20.7%**	**13 366**	**44.4%**	**(30 914)**	**(103.1%)**	**9 477**	**31.6%**	**(35 538)**	**101.0%**	**(13.0%)**
Cash/cash equivalents at the year begin:	34 596	35 596	13 736	52.9%	34 836	135.6%	40 630	156.6%	54 120	207.4%	13 706	52.6%	2 582	10.4%	235.2%
Cash/cash equivalents at the year end:	**64 585**	**64 585**	**34 606**	**81.7%**	**40 926**	**72.6%**	**54 120**	**96.5%**	**23 211**	**41.4%**	**23 211**	**41.4%**	**(33 056)**	**(1 569.0%)**	**(169.7%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	1 081	100.0%	1 081	100.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**1 081**	**100.0%**	**1 081**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	1 081	100.0%	1 081	100.0%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**1 081**	**100.0%**	**1 081**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	210	100.0%	-	-	-	-	-	-	210	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**210**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**210**	**100.0%**

Contact Details

Municipal Manager	Mr Admiral Khubaga	053 998 4400
Financial Manager	DLOBLHUT (MAHE (ACTING)	053 998 4400

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR RUTH SEGOMOTSI MOMPATI (DC39)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**315 838**	**315 838**	**109 960**	**34.8%**	**29 519**	**9.3%**	**113 886**	**36.1%**	**5 022**	**1.6%**	**258 327**	**81.8%**	**69 774**	**206.6%**	**(92.8%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	222	33.2%	(100.0%)
Interest earned - external investments	2 500	2 500	1 174	36.8%	1 462	49.7%	1 410	47.8%	1 631	65.1%	5 673	202.5%	1 635	291.5%	17.5%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	267 173	267 173	169 672	40.7%	28 994	10.0%	112 473	42.1%	3 078	1.2%	352 208	94.4%	67 874	205.7%	(95.5%)
Other own revenue	45 715	45 715	33	0%	47	1%	3	-	33	-	556	29	43	-	(99.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**613 236**	**613 236**	**46 403**	**7.9%**	**57 736**	**9.4%**	**78 483**	**12.8%**	**98 157**	**16.0%**	**282 781**	**46.1%**	**89 642**	**168.3%**	**9.5%**
Employee related costs	91 373	91 373	21 586	23.6%	26 946	29.5%	23 986	26.3%	24 980	26.9%	97 116	106.2%	22 387	164.7%	9.6%
Remuneration of councillors	6 339	6 339	1 482	23.4%	1 498	23.6%	1 607	25.6%	1 570	25.2%	6 177	99.2%	1 778	213.3%	(11.7%)
Debt impairment	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	50 160	50 160	-	-	-	-	-	-	-	-	-	-	-	39.4%	-
Finance charges	111	111	11	9.9%	1 218	1 096.8%	1 802	1 624.1%	1 600	1 621.6%	4 831	4 352.1%	-	-	(100.0%)
Bulk purchases	100 800	100 800	8 798	8.7%	6 666	6.6%	38 232	39.9%	23 660	33.4%	76 352	78.7%	17 126	120.4%	38.2%
Other Materials	1 262	1 262	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 110	14 110	967	6.9%	6 192	43.9%	8 643	62.7%	9 577	67.9%	25 691	181.2%	33 338	260.3%	(72.9%)
Transfers and grants	43 403	43 402	10 548	24.3%	4 766	11.0%	5 086	12.9%	19 160	44.2%	40 152	92.4%	6 650	121.1%	217.2%
Other expenditure	305 399	305 399	3 016	1.0%	10 451	3.4%	6 562	2.1%	7 740	2.5%	28 012	9.2%	8 060	213.8%	10.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(297 398)**	**(297 398)**	**61 497**		**(28 218)**		**35 402**		**(93 135)**		**(24 454)**		**(19 868)**		
Transfers recognised - capital	260 998	260 998	8 804	3.4%	58 597	22.5%	41 286	15.8%	110 345	42.3%	219 032	83.9%	79 295	66.4%	40.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(272 964)	(272 964)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(311 963)**	**(311 963)**	**70 301**		**30 379**		**76 688**		**17 210**		**194 628**		**59 427**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(311 963)**	**(311 963)**	**70 301**		**30 379**		**76 688**		**17 210**		**194 628**		**59 427**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(311 963)**	**(311 963)**	**70 301**		**30 379**		**76 688**		**17 210**		**194 628**		**59 427**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(311 963)**	**(311 963)**	**70 301**		**30 379**		**76 688**		**17 210**		**194 628**		**59 427**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**264 864**	**264 864**	**72 888**	**27.5%**	**71 314**	**26.9%**	**47 464**	**17.9%**	**110 345**	**41.7%**	**301 951**	**114.0%**	**31 321**	**110.9%**	**252.3%**
National Government	264 864	264 864	72 888	27.5%	71 314	26.9%	47 464	17.9%	110 345	41.7%	301 951	114.0%	31 192	110.5%	253.8%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**264 864**	**264 864**	**72 888**	**27.5%**	**71 314**	**26.9%**	**47 464**	**17.9%**	**110 345**	**41.7%**	**301 951**	**114.0%**	**31 192**	**110.5%**	**253.8%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	129	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**264 864**	**264 864**	**72 888**	**27.5%**	**71 314**	**26.9%**	**47 464**	**17.9%**	**110 345**	**41.7%**	**301 951**	**114.0%**	**31 321**	**110.9%**	**252.3%**
Governance and Administration	**1 168**	**1 168**	**145**	**11.9%**	**86**	**7.4%**	**64**	**5.5%**	**-**	**-**	**101**	**14.9%**	**45**	**19.4%**	**(488.9%)**
Executive & Council	233	233	5	1.9%	26	11.4%	-	-	-	-	33	13.2%	23	10.6%	(100.0%)
Budget & Treasury Office	200	200	9	4.6%	-	-	59	29.6%	-	-	68	34.0%	17	157.3%	(100.0%)
Corporate Services	800	800	129	16.2%	67	7.5%	25	3.0%	-	-	222	39.1%	-	58.0%	-
Community and Public Safety	**84**	**84**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	84	84	-	-	-	-	-	-	-	-	-	-	-	2%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 280**	**2 280**	**15**	**.7%**	**-**	**-**	**-**	**-**	**-**	**-**	**15**	**.7%**	**96**	**3.9%**	**(100.0%)**
Planning and Development	60	60	-	-	-	-	-	-	-	-	-	-	22	22.9%	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	2 220	2 220	15	.7%	-	-	-	-	-	-	15	.7%	65	3.3%	(100.0%)
Trading Services	**260 998**	**260 999**	**72 715**	**27.9%**	**71 218**	**27.3%**	**47 319**	**18.1%**	**110 345**	**42.3%**	**301 597**	**115.6%**	**31 173**	**115.1%**	**254.0%**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	260 998	260 998	72 715	27.9%	71 218	27.3%	47 319	18.1%	110 345	42.3%	301 597	115.6%	31 173	115.1%	254.0%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**200**	**200**	**15**	**7.8%**	**-**	**-**	**-**	**-**	**-**	**-**	**16**	**7.8%**	**22**	**21.3%**	**(100.0%)**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**568 337**	**568 337**	**221 443**	**39.0%**	**230 415**	**40.5%**	**260 596**	**45.9%**	**204 030**	**35.9%**	**916 483**	**161.3%**	**181 521**	**139.4%**	**12.4%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	37 210	37 210	160	0%	46 296	124.4%	54 122	145.5%	69 660	238.2%	169 218	568.4%	24 127	255.4%	287.8%
Government - operating	267 173	267 173	131 222	49.1%	52 696	19.7%	111 143	41.6%	3 216	1.2%	298 527	111.7%	64 661	153.3%	(62.3%)
Government - capital	262 953	262 953	90 059	34.2%	130 672	49.7%	94 169	41.8%	113 154	43.0%	428 052	162.8%	92 733	91.2%	21.9%
Interest	2 000	2 000	1 002	51.1%	852	122.5%	1 402	47.9%	1 001	62.1%	4 855	158.6%	1 635	91.7%	17.5%
Dividends															
Payments	**(346 272)**	**(346 272)**	**(159 683)**	**43.5%**	**(104 732)**	**30.2%**	**(230 132)**	**66.5%**	**(134 794)**	**38.9%**	**(629 331)**	**179.2%**	**(83 114)**	**148.7%**	**58.4%**
Suppliers and employees	(302 820)	(302 820)	(141 110)	46.6%	(99 923)	33.0%	(222 734)	73.6%	(112 756)	37.6%	(577 571)	190.9%	(76 640)	162.0%	44.7%

Finance charges	(589)	(333)	(11)	3.3%	(10)	4.6%	(1 603)	563.3%	(1 605)	562.0%	(3 609)	1 153.9%	-	-	(100.0%)
Transfers and grants	62 420	43 439	6 588	32.8%	4 758	11.0%	(5 096)	-12.9%	(19 156)	44.3%	(38 122)	90.1%	43 423	87.2%	167.2%
Net Cash from/(used) Operating Activities	**222 085**	**222 663**	**70 739**	**31.9%**	**125 693**	**56.6%**	**30 464**	**13.7%**	**69 238**	**31.2%**	**296 132**	**133.4%**	**96 416**	**126.0%**	**(29.2%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(264 894)**	**(264 894)**	**(72 338)**	**27.3%**	**(82 372)**	**31.1%**	**(43 783)**	**16.5%**	**(79 358)**	**30.0%**	**(277 949)**	**104.9%**	**(99 675)**	**-**	**(19.8%)**
Capital assets	(264 894)	(264 894)	(72 338)	27.3%	(82 372)	31.1%	(43 783)	16.5%	(79 358)	30.0%	(277 949)	104.9%	(99 675)	-	(19.8%)
Net Cash from/(used) Investing Activities	**(264 894)**	**(264 894)**	**(72 338)**	**27.3%**	**(82 372)**	**31.1%**	**(43 783)**	**16.5%**	**(79 358)**	**30.0%**	**(277 949)**	**104.9%**	**(99 675)**	**-**	**(19.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	(1 310)	-	(6 000)	-	-	-	(10 000)	-	-	-	-
Repayment of borrowing	-	-	-	-	(1 310)	-	(6 000)	-	-	-	(10 000)	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**(1 310)**	**-**	**(6 000)**	**-**	**-**	**-**	**(10 000)**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(42 739)**	**(42 739)**	**(1 598)**	**3.7%**	**42 101**	**(98.4%)**	**(22 208)**	**51.9%**	**(10 120)**	**23.6%**	**8 187**	**(19.1%)**	**(2 259)**	**(11.3%)**	**340.0%**
Cash/cash equivalents at the year begin:	57 981	57 981	5 516	9.1%	1 508	2.6%	46 029	79.4%	21 821	37.6%	3 516	6.1%	3 775	40.9%	277.9%
Cash/cash equivalents at the year end:	15 192	15 192	1 928	12.7%	44 609	293.6%	21 822	143.7%	11 701	77.0%	11 703	77.0%	3 516	1.3%	233.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	738	8.4%	7 307	90.6%	8 045	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**738**	**8.4%**	**7 307**	**90.6%**	**8 045**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	738	9.4%	7 307	90.6%	8 045	100.0%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**738**	**8.4%**	**7 307**	**90.6%**	**8 045**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25	2.3%	22	2.0%	60	6.0%	956	89.7%	1 059	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**25**	**2.3%**	**22**	**2.0%**	**60**	**6.0%**	**956**	**89.7%**	**1 059**	**100.0%**

Contact Details

Municipal Manager	Mr Zeko Tshetha	053 928 1423
Financial Manager	Ms Segomotso Phetudi	053 928 1416

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: VENTERSDORP (NW401)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**151 586**	**146 669**	**63 485**	**41.9%**	**24 432**	**16.1%**	**19 657**	**13.4%**	**17 435**	**11.9%**	**125 008**	**85.2%**	**21 836**	**81.8%**	**(20.2%)**
Property rates	9 706	14 948	2 217	22.8%	7 022	72.3%	2 689	18.0%	1 926	12.9%	14 854	94.0%	1 583	85.3%	21.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	52 422	43 022	9 299	18.4%	6 846	64%	5 949	13.9%	11 722	27.9%	31 866	75.4%	12 946	77.3%	(9.8%)
Service charges - water revenue	2 302	2 162	12 340	398.2%	622	19.6%	6 621	210.1%	910	28.9%	20 494	600.2%	830	113.4%	9.8%
Service charges - sanitation revenue	6 091	6 139	1 023	16.8%	1 026	16.8%	1 022	16.7%	1 073	17.5%	4 144	67.6%	1 449	99.3%	(25.9%)
Service charges - refuse revenue	3 998	3 949	672	16.8%	675	16.9%	675	17.1%	702	17.8%	2 724	69.0%	666	99.2%	(26.2%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	110	110	4	3.1%	5	4.6%	14	11.9%	6	6.8%	30	20.9%	22	84.4%	(64.2%)
Interest earned - external investments	629	670	68	10.8%	81	12.9%	38	5.7%	107	23.5%	345	51.5%	58	182.8%	172.4%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 024	4 634	3	-	1 453	28.9%	843	18.6%	726	16.2%	3 027	67.0%	1 010	108.3%	(51.1%)
Licences and permits	1 588	332	208	16.2%	3	2%	90	29.2%	68	17.2%	411	124.6%	354	82.1%	(84.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	68 404	70 084	37 387	52.9%	8 460	12.2%	1 537	2.2%	-	-	47 384	67.6%	2 008	76.8%	(100.0%)
Other own revenue	661	662	234	35.1%	238	35.7%	70	8.1%	141	16.4%	684	79.2%	306	98.5%	(53.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**146 170**	**184 265**	**17 223**	**11.8%**	**23 438**	**16.0%**	**43 582**	**23.7%**	**70 086**	**38.0%**	**154 332**	**83.8%**	**25 935**	**83.8%**	**170.2%**
Employee related costs	43 947	49 217	7 346	17.1%	7 820	18.2%	7 320	15.8%	7 337	15.8%	29 823	64.4%	2 686	72.8%	173.9%
Remuneration of councillors	3 714	3 714	548	14.8%	542	14.6%	548	14.7%	527	14.2%	2 166	58.1%	102	66.8%	444.8%
Debt impairment	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 000	27 000	-	-	-	-	16 667	54.2%	20 333	75.3%	30 000	129.6%	-	-	(100.0%)
Finance charges	1 182	39	-	-	-	-	-	-	39	49.2%	39	49.2%	-	-	(100.0%)
Bulk purchases	49 428	49 428	5 470	11.1%	10 537	21.3%	14 481	29.3%	4 260	8.6%	34 753	70.3%	19 425	107.7%	(78.0%)
Other Materials	6 266	8 737	286	3.4%	678	8.2%	1 126	12.9%	2 168	24.7%	4 248	48.6%	716	49.1%	201.8%
Contracted services	7 131	7 923	432	3.9%	1 182	10.7%	1 238	15.5%	1 049	20.6%	4 902	58.4%	497	67.3%	251.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	22 483	41 017	3 139	14.1%	2 660	11.8%	4 196	10.2%	33 760	82.3%	43 793	106.7%	5 048	104.3%	338.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**5 337**	**(37 495)**	**46 252**		**1 002**		**(23 926)**		**(52 652)**		**(29 323)**		**(4 097)**		
Transfers recognised - capital			-	-	3 460	-	1 609	-	5 722	-	10 792	-	440		1 146.8%
Contributions recognised - capital			-	-	-	-	-	-	-	-	-	-	-		-
Contributed assets			-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	**5 337**	**(37 495)**	**46 252**		**4 462**		**(22 326)**		**(46 918)**		**(18 531)**		**(3 657)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**5 337**	**(37 495)**	**46 252**		**4 462**		**(22 326)**		**(46 918)**		**(18 531)**		**(3 657)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**5 337**	**(37 495)**	**46 252**		**4 462**		**(22 326)**		**(46 918)**		**(18 531)**		**(3 657)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**5 337**	**(37 495)**	**46 252**		**4 462**		**(22 326)**		**(46 918)**		**(18 531)**		**(3 657)**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**26 398**	**44 356**	**1 743**	**6.6%**	**4 150**	**15.8%**	**2 958**	**6.7%**	**9 759**	**22.0%**	**18 610**	**42.0%**	**6 137**	**60.7%**	**59.0%**
National Government	26 398	29 300	910	3.5%	4 150	15.8%	2 958	11.2%	7 515	28.6%	15 534	59.1%	6 134	60.7%	22.5%
Provincial Government	-	6 556	-	-	-	-	-	-	1 442	22.2%	1 442	22.2%	-	-	(100.0%)
District Municipality	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 398**	**33 856**	**910**	**3.5%**	**4 150**	**15.8%**	**2 958**	**8.8%**	**8 958**	**26.5%**	**16 977**	**50.2%**	**6 134**	**60.7%**	**46.1%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	10 500	832	-	-	-	-	-	801	7.6%	1 633	15.5%	3	-	24 933.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**26 398**	**44 356**	**1 743**	**6.6%**	**4 150**	**15.8%**	**2 958**	**6.7%**	**9 759**	**22.0%**	**18 610**	**42.0%**	**6 137**	**60.7%**	**59.0%**
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	1	4%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	3	4%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	(2)	-	-
Community and Public Safety	-	7 510	-	-	-	-	-	-	801	10.7%	801	10.7%	887	10.3%	(9.7%)
Community & Social Services	-	7 600	-	-	-	-	-	-	801	10.5%	801	10.5%	887	58.8%	(9.7%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**18 698**	**17 300**	**832**	**4.5%**	**1 549**	**8.6%**	**1 411**	**8.2%**	**2 200**	**13.2%**	**6 073**	**35.1%**	**3 995**	**67.3%**	**(42.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	18 698	17 300	832	4.5%	1 549	8.6%	1 411	8.2%	2 200	13.2%	6 073	35.1%	3 995	67.3%	(42.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**8 300**	**19 400**	**910**	**11.0%**	**2 601**	**31.3%**	**1 549**	**8.0%**	**6 678**	**34.4%**	**11 738**	**60.5%**	**1 252**	**60.3%**	**433.5%**
Electricity	5 000	9 900	910	18.2%	867	17.4%	1 564	15.8%	-	-	3 341	33.7%	1 252	59.7%	(100.0%)
Water	1 000	7 100	-	-	110	11%	-	-	6 203	87.4%	6 314	89.0%	-	-	(100.0%)
Waste Water Management	1 800	2 400	-	-	1 588	88.2%	184	7.7%	476	19.8%	2 247	93.6%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**146 178**	**167 143**	**54 234**	**37.1%**	**25 722**	**17.6%**	**51 579**	**30.9%**	**38 315**	**22.9%**	**169 851**	**101.6%**	**23 988**	**91.6%**	**59.8%**
Property rates, penalties and collection charges	2 838	11 353	1 144	40.7%	1 404	50.0%	6 384	56.2%	19 742	173.9%	28 673	252.6%	1 835	72.5%	993.5%
Service charges	49 604	53 908	11 994	27.8%	11 338	26.2%	19 659	36.8%	17 121	32.4%	59 542	110.7%	17 564	132.8%	(2.5%)
Other revenue	7 325	9 634	1 504	26.3%	1 054	12.2%	622	16.1%	1 333	21.5%	5 332	87.7%	2 045	356.3%	(49.1%)
Government - operating	67 863	70 594	29 934	96.3%	9 460	12.4%	16 942	24.0%	-	-	53 336	78.8%	2 443	54.4%	(100.0%)
Government - capital	21 548	20 654	9 658	96.3%	1 467	13.6%	8 021	51.0%	-	-	21 146	102.4%	-	0.0%	-
Interest	820	820	1 002	76.5%	117	1643%	77	11.0%	197	29.4%	394	72.2%	38	243.3%	241.1%
Dividends															
Payments	**(152 678)**	**(167 183)**	**(50 190)**	**32.9%**	**(28 980)**	**18.9%**	**(43 468)**	**29.5%**	**(47 745)**	**32.4%**	**(170 288)**	**115.4%**	**(17 952)**	**53.4%**	**166.7%**
Suppliers and employees	(151 488)	(167 733)	(50 190)	33.1%	(28 980)	19.1%	(43 468)	44.4%	(47 706)	48.8%	(170 168)	174.1%	(17 922)	94.5%	166.5%

Finance charges	(1 582)	(49 438)	-		-	-	-	-	(58)	1%	(58)	1%	-	-	(100.0%)
Transfers and grants	-	-	-		-	-	-	-	-		-		-	-	
Net Cash from/(used) Operating Activities	**(6 598)**	**19 958**	**6 078**	**(62.7%)**	**(2 177)**	**46.9%**	**8 172**	**40.9%**	**(9 438)**	**(47.3%)**	**(223)**	**(1.9%)**	**6 078**	**70.7%**	**(255.2%)**
Cash Flow from Investing Activities															
Receipts	**32 370**	**32 370**	**4 633**	**14.9%**	**4 998**	**15.1%**	**14 992**	**46.3%**	**3 156**	**9.8%**	**27 879**	**86.1%**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-		-	-	-	-	-		-		-	-	
Decrease in non-current debtors	32 370	32 370	4 633	14.9%	4 998	15.1%	14 992	46.3%	3 156	9.8%	27 879	86.1%	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-		-	-	-	-	-		-		-	-	-
Decrease /increase in non-current investments	-	-	-		-	-	-	-	-		-		-	-	-
Payments	**(27 420)**	**(44 358)**	**(1 743)**	**6.4%**	**(3 680)**	**13.4%**	**(13 957)**	**31.5%**	**(4 938)**	**11.1%**	**(24 317)**	**54.8%**	**(6 078)**	**59.8%**	**(18.8%)**
Capital assets	(27 420)	(44 358)	(1 743)	6.4%	(3 680)	13.4%	(13 957)	31.5%	(4 938)	11.1%	(24 317)	54.8%	(6 078)	59.8%	(18.8%)
Net Cash from/(used) Investing Activities	**4 950**	**(11 988)**	**3 090**	**62.4%**	**1 319**	**26.6%**	**1 035**	**(8.6%)**	**(1 783)**	**14.9%**	**3 562**	**(29.7%)**	**(6 078)**	**59.8%**	**(70.7%)**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**321**	**9.7%**	**(100.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase /decrease in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	321	-	(100.0%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**321**	**9.7%**	**(100.0%)**
Net Increase/(Decrease) in cash held	**(1 598)**	**7 972**	**7 169**	**(402.6%)**	**(1 858)**	**126.4%**	**9 207**	**115.5%**	**(11 213)**	**(140.7%)**	**3 284**	**40.2%**	**319**	**44.8%**	**(3 613.4%)**
Cash/cash equivalents at the year begin:	1 663	610	970	61.3%	7 792	776.2%	9 604	949.4%	10 591	2 463.5%	610	100.0%	6 663	100.0%	1 471%
Cash/cash equivalents at the year end:	(694)	8 582	7 792	(1 415.8%)	5 934	(1 656.5%)	10 811	175.1%	3 618	44.5%	3 618	44.5%	6 982	224.1%	(49.8%)

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	402	2.4%	410	2.1%	284	2.0%	11 853	69.6%	13 220	12.7%	-	-	-	-
Trade and Other Receivables from Exchange Transac	2 431	6.1%	2 121	6.2%	1 849	3.6%	28 110	62.2%	34 249	32.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 224	16.3%	731	4.4%	712	4.6%	12 462	76.8%	16 216	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	464	2.4%	798	4.1%	497	2.6%	17 624	90.9%	19 384	18.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	298	2.2%	340	2.5%	310	2.2%	12 716	93.0%	13 664	13.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	9	-	20	0%	10	0%	7 606	99.4%	7 652	7.3%	-	-	-	-
Total By Income Source	**5 828**	**5.4%**	**4 420**	**4.3%**	**3 663**	**3.7%**	**90 387**	**86.7%**	**104 169**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 532	24.1%	1 181	15.8%	494	6.6%	4 082	53.8%	7 588	7.3%	-	-	-	-
Commercial	1 694	3.4%	1 398	4.1%	1 688	5.0%	28 784	85.5%	33 648	32.3%	-	-	-	-
Households	1 884	3.6%	1 341	2.6%	1 133	2.2%	47 769	91.6%	52 127	50.0%	-	-	-	-
Other	655	3.5%	500	2.7%	348	2.0%	15 412	92.3%	16 805	16.6%	-	-	-	-
Total By Customer Group	**5 828**	**5.4%**	**4 420**	**4.3%**	**3 663**	**3.7%**	**90 387**	**86.7%**	**104 169**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	6 568	13.2%	-	-	3 602	7.3%	39 481	79.5%	49 634	56.7%
Bulk Water	-	-	-	-	-	-	5 960	100.0%	5 960	6.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 324	11.9%	1 952	9.3%	2 158	9.9%	14 714	69.0%	21 314	24.3%
Auditor-General	94	9%	80	8%	162	16%	10 277	96.9%	10 616	12.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	**9 260**	**10.5%**	**2 033**	**2.3%**	**5 978**	**6.7%**	**70 442**	**80.5%**	**87 524**	**100.0%**

Contact Details

Municipal Manager	Mr M Mkhondi	
Financial Manager	Mr Mkondi	018 264 8544

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: TLOKWE (NW402)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 085 288**	**1 085 289**	**350 552**	**32.3%**	**287 537**	**26.5%**	**239 680**	**22.1%**	**259 510**	**23.9%**	**1 137 459**	**104.8%**	**243 418**	**98.2%**	**6.6%**
Property rates	127 591	127 591	32 208	25.3%	32 468	25.5%	33 119	26.0%	33 004	25.9%	130 804	102.5%	30 186	104.2%	9.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	591 964	591 964	192 269	32.5%	147 396	24.9%	155 464	17.9%	142 035	24.0%	687 368	99.2%	123 716	97.5%	14.8%
Service charges - water revenue	91 628	91 628	24 032	26.2%	24 801	27.1%	18 790	21.6%	22 600	24.7%	91 246	99.6%	21 961	90.3%	2.9%
Service charges - sanitation revenue	47 432	47 432	13 648	28.8%	14 011	29.5%	14 141	29.8%	13 630	28.7%	55 431	117.3%	12 789	102.5%	6.6%
Service charges - refuse revenue	34 949	34 949	10 170	29.1%	10 108	28.9%	10 160	29.1%	10 312	29.5%	40 822	113.2%	9 681	99.9%	6.5%
Service charges - other	-	11	-	-	11	-	5	-	45	-	61	-	5	-	680.0%
Rental of facilities and equipment	4 067	4 067	966	23.8%	1 342	33.0%	926	22.7%	2 262	55.6%	5 493	131.6%	1 035	76.2%	87.9%
Interest earned - external investments	16 800	16 800	3 682	21.9%	3 083	18.4%	3 242	19.3%	(2 103)	(18.7%)	6 845	40.7%	2 747	99.1%	(214.7%)
Interest earned - outstanding debtors	6 281	6 281	-	-	-	-	-	-	8 732	139.1%	8 732	139.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 000	10 000	1 294	12.3%	831	8.1%	2 217	21.1%	8 687	82.8%	13 028	134.4%	3 787	58.8%	129.6%
Licences and permits	7 333	7 333	1 098	15.0%	1 348	18.4%	1 210	16.5%	9 922	133.7%	13 578	173.6%	1 455	74.6%	544.6%
Agency services	-	89	-	-	57	-	72	-	(214)	-	-	-	93	-	(331.2%)
Transfers recognised - operational	133 799	133 799	68 348	52.7%	46 867	37.2%	43 611	34.7%	(34 443)	(27.4%)	122 383	97.3%	31 516	102.5%	(209.3%)
Other own revenue	19 884	19 884	4 736	23.8%	5 219	26.2%	5 703	28.7%	46 746	235.4%	62 404	314.3%	4 040	39.9%	529.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 185 132**	**1 185 132**	**274 097**	**23.1%**	**349 357**	**29.5%**	**267 239**	**22.5%**	**305 357**	**25.8%**	**1 196 841**	**100.9%**	**259 737**	**96.1%**	**17.6%**
Employee related costs	336 172	336 172	69 667	20.8%	72 816	21.7%	73 170	21.8%	74 491	22.2%	292 254	86.9%	68 960	91.3%	10.8%
Remuneration of councillors	19 971	19 971	4 440	22.2%	4 392	21.9%	3 994	19.9%	5 663	28.3%	17 624	88.2%	5 458	100.7%	(6.4%)
Debt impairment	5 000	5 000	1 236	24.7%	1 237	24.7%	1 237	24.7%	1 236	24.7%	4 950	100.0%	1 615	249.8%	(23.5%)
Depreciation and asset impairment	160 331	160 331	12 255	7.6%	85 162	53.1%	40 791	25.4%	29 213	17.3%	166 561	103.9%	24 431	88.1%	19.6%
Finance charges	-	102	-	-	102	-	-	-	886	-	1	-	-	-	(100.0%)
Bulk purchases	404 822	404 822	103 552	30.9%	82 701	20.7%	83 941	20.7%	98 629	24.4%	391 212	96.7%	83 554	93.4%	18.0%
Other Materials	8 000	8 000	-	-	-	-	-	-	7 546	93.2%	7 546	93.2%	-	-	(100.0%)
Contracted services	61 397	61 397	8 990	14.7%	22 801	37.2%	10 663	17.4%	12 985	21.5%	55 368	90.2%	21 483	107.7%	(60.5%)
Transfers and grants	-	-	33 622	-	15 841	-	16 980	-	(53 363)	-	8 079	-	14 683	-	(463.4%)
Other expenditure	180 025	180 020	26 536	14.7%	63 367	35.1%	34 535	19.1%	127 966	70.9%	252 403	139.8%	39 972	75.7%	220.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(99 923)**	**(99 923)**	**76 455**		**(61 820)**		**(27 359)**		**(45 847)**		**(59 372)**		**(16 319)**		
Transfers recognised - capital	58 935	58 935	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(40 988)**	**(40 988)**	**76 455**		**(61 820)**		**(27 359)**		**(45 847)**		**(59 372)**		**(16 319)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(40 988)**	**(40 988)**	**76 455**		**(61 820)**		**(27 359)**		**(45 847)**		**(59 372)**		**(16 319)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(40 988)**	**(40 988)**	**76 455**		**(61 820)**		**(27 359)**		**(45 847)**		**(59 372)**		**(16 319)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(40 988)**	**(40 988)**	**76 455**		**(61 820)**		**(27 359)**		**(45 847)**		**(59 372)**		**(16 319)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**224 077**	**277 712**	**39 954**	**17.8%**	**61 635**	**27.5%**	**36 452**	**13.1%**	**73 469**	**26.5%**	**211 710**	**76.2%**	**100 540**	**78.2%**	**(26.9%)**
National Government	54 677	84 786	14 725	26.9%	16 131	29.5%	6 036	7.1%	23 358	27.5%	60 247	71.1%	26 555	99.9%	(12.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**54 677**	**84 786**	**14 725**	**26.9%**	**16 131**	**29.5%**	**6 036**	**7.1%**	**23 358**	**27.5%**	**60 247**	**71.1%**	**26 555**	**99.9%**	**(12.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Internally generated funds	169 400	192 926	25 228	14.9%	45 504	27.0%	30 416	15.8%	50 114	26.0%	151 462	78.5%	73 985	67.5%	(32.3%)
Public contributions and donations	-	1 718	-	-	-	-	-	-	-	-	-	-	105	35.8%	(100.0%)
Capital Expenditure Standard Classification	**224 077**	**277 712**	**39 954**	**17.8%**	**61 635**	**27.5%**	**36 452**	**13.1%**	**73 469**	**26.5%**	**211 710**	**76.2%**	**100 540**	**78.2%**	**(26.9%)**
Governance and Administration	6 839	895	1 946	11.1%	4 191	48.3%	1 662	164.6%	3 648	356.1%	9 347	1 044.1%	7 525	44.4%	(51.1%)
Executive & Council	4 120	311	401	9.7%	1 034	33.1%	496	159.5%	773	248.5%	2 705	869.2%	1 134	41.8%	(31.8%)
Budget & Treasury Office	-	-	-	-	858	-	368	-	286	-	1 512	-	1 646	35.2%	(17.8%)
Corporate Services	2 919	584	914	16.6%	2 481	52.1%	778	143.2%	902	179.2%	5 076	921.1%	143	59.2%	528.2%
Community and Public Safety	49 191	74 165	3 686	11.1%	8 789	23.1%	4 144	5.7%	5 648	14.3%	16 767	45.9%	6 168	49.1%	(17.4%)
Community & Social Services	2 255	4 911	216	9.7%	413	12.6%	323	6.6%	609	13.4%	1 611	32.8%	677	107.5%	(2.8%)
Sport And Recreation	5 467	10 502	2 156	32.2%	5 440	59.0%	924	8.2%	342	2.9%	8 863	65.0%	691	32.4%	(50.5%)
Public Safety	6 569	8 448	687	10.2%	1 438	21.9%	54	9%	2 696	31.7%	5 161	54.6%	4 801	41.2%	(59.9%)
Housing	-	5 864	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**39 338**	**31 278**	**14 484**	**36.9%**	**11 642**	**30.1%**	**10 360**	**52.3%**	**7 942**	**25.4%**	**50 645**	**161.9%**	**27 280**	**70.5%**	**(70.9%)**
Planning and Development	200	1	558	282.1%	56	28.0%	268	-	460	-	1 322	-	4 631	162.9%	(90.0%)
Road Transport	38 714	31 278	13 452	34.8%	11 736	30.3%	10 089	51.4%	7 520	24.0%	48 727	155.8%	21 226	57.6%	(64.6%)
Environmental Protection	500	-	394	78.8%	80	16.1%	19	-	17	-	380	-	1	21.2%	(100.0%)
Trading Services	**156 488**	**210 274**	**21 258**	**13.6%**	**37 347**	**23.9%**	**17 105**	**8.1%**	**59 559**	**28.3%**	**135 271**	**64.3%**	**64 828**	**90.8%**	**(7.8%)**
Electricity	26 800	23 602	9 282	32.6%	16 197	56.2%	4 616	19.6%	9 442	39.8%	39 538	153.4%	28 612	73.1%	(67.0%)
Water	15 302	28 200	3 194	20.9%	4 665	30.5%	6 510	23.0%	2 601	9.2%	16 969	60.0%	10 558	104.3%	(63.3%)
Waste Water Management	104 186	158 377	8 682	8.3%	16 485	15.1%	5 980	3.8%	43 522	27.8%	74 218	47.4%	25 658	114.2%	114.7%
Waste Management	2 197	-	-	-	-	-	191	-	3 994	-	4 546	-	186	33.9%	2 118.8%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 143 607**	**1 143 607**	**367 790**	**32.2%**	**287 527**	**25.1%**	**239 889**	**21.0%**	**257 934**	**22.6%**	**1 153 131**	**100.8%**	**243 416**	**104.6%**	**6.0%**
Property rates, penalties and collection charges	125 876	125 876	32 113	25.5%	32 438	25.8%	33 999	26.2%	33 276	26.4%	130 824	103.9%	30 055	-	10.7%
Service charges	772 419	772 419	249 339	35.1%	166 466	23.4%	149 761	19.4%	189 671	24.5%	779 556	100.9%	172 624	-	9.9%
Other revenue	45 733	41 733	23 176	50.8%	23 353	51.2%	16 128	38.6%	(39 342)	63.3%	23 316	94.0%	51 171	4.3%	(53.0)%
Government - operating	153 750	153 750	53 378	35.0%	32 238	23.4%	37 721	33.0%	3 441	2.7%	153 749	100.0%	26 511	163.4%	(87.0)%
Government - capital	103 749	103 749	7 038	6.8%	-	-	-	-	27 162	26.2%	34 200	100.0%	-	-	(100.0)%
Interest	31 881	31 881	1 745	15.8%	3 032	13.4%	2 042	14.0%	21 162	66.3%	31 982	100.0%	2 521	31.9%	(70.2)%
Dividends															
Payments	**(1 234 763)**	**(1 234 763)**	**(274 697)**	**22.2%**	**(348 357)**	**28.2%**	**(267 259)**	**21.6%**	**(442 578)**	**35.8%**	**(1 333 269)**	**108.0%**	**(259 737)**	**121.6%**	**70.4%**
Suppliers and employees	(1 109 243)	(1 109 243)	(272 949)	24.6%	(348 182)	31.4%	(266 119)	24.0%	(436 239)	39.3%	(1 323 597)	119.3%	(257 594)	120.5%	69.7%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	(1 616)	-	(100,0%)
Transfers and grants	(125 342)	(125 542)	(1 531)	1,2%	(1 125)	9%	(1 125)	0%	(4 317)	5,8%	(10 163)	8,1%	(1 027)	(9,4%)
Net Cash from/(used) Operating Activities	**(91 178)**	**(91 178)**	**63 693**	**(169,8%)**	**(61 838)**	**67,8%**	**(27 350)**	**33,0%**	**(184 640)**	**202,5%**	**(100 128)**	**197,8%**	**(16 319)**	**(83,7%)**	**1 631,5%**
Cash Flow from Investing Activities															
Receipts	**-**	**-**	**30 676**	**-**	**4 088**	**-**	**120 534**	**-**	**170 252**	**-**	**325 550**	**-**	**(39 662)**	**468,3%**	**(529,3%)**
Proceeds on disposal of PPE	-	-	14 648	-	-	-	-	-	14 648	-	29 296	-	-		(100,0%)
Decrease in non-current debtors	-	-	1 500	-	4 079	-	4 010	-	24 000	-	33 589	-	(10 246)	358,4%	(334,6%)
Decrease in other non-current receivables	-	-	10	-	9	-	10	-	49	-	78	-	(1 637)	810,9%	(107,7%)
Decrease /increase in non-current investments	-	-	15 018	-	-	-	116 524	-	131 524	-	263 597	-	(27 779)	-	(579,9%)
Payments	**(224 077)**	**(224 077)**	**(29 956)**	**17,8%**	**(91 835)**	**27,6%**	**(36 452)**	**16,3%**	**(93 537)**	**37,3%**	**(231 778)**	**99,9%**	**(100 549)**	**111,8%**	**(16,9%)**
Capital assets	(224 077)	(224 077)	(29 956)	17,8%	(91 835)	27,6%	(36 452)	16,3%	(93 537)	37,3%	(231 778)	99,9%	(100 549)	111,8%	(16,9%)
Net Cash from/(used) Investing Activities	**(224 077)**	**(224 077)**	**(6 278)**	**4,1%**	**(87 747)**	**25,8%**	**84 083**	**(37,5%)**	**88 715**	**(38,7%)**	**193 772**	**(46,3%)**	**(140 202)**	**114,8%**	**(161,8%)**
Cash Flow from Financing Activities															
Receipts	**1 100**	**1 100**	**1 319**	**119,9%**	**2 848**	**258,9%**	**1 523**	**138,6%**	**8 011**	**728,3%**	**13 703**	**1 245,7%**	**(1 531)**	**3 985,2%**	**(623,2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Increase /decrease in consumer deposits	1 100	1 100	1 319	119,9%	2 848	258,9%	1 523	138,6%	8 011	728,3%	13 703	1 245,7%	(1 531)	178,4%	(623,2%)
Payments	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(11)**	**-**	**(11)**	**-**	**-**	**-**	**(100,0%)**
Repayment of borrowing	-	-	-	-	-	-	-	-	(11)	-	(11)	-	-	-	(100,0%)
Net Cash from/(used) Financing Activities	**1 100**	**1 100**	**1 319**	**119,9%**	**2 848**	**258,9%**	**1 523**	**138,6%**	**7 999**	**727,1%**	**13 691**	**1 244,6%**	**(1 531)**	**672,3%**	**(622,4%)**
Net Increase/(Decrease) in cash held	**(314 153)**	**(314 153)**	**85 734**	**(27,3%)**	**(116 726)**	**37,2%**	**59 257**	**(18,9%)**	**(89 928)**	**28,6%**	**(92 666)**	**19,9%**	**(158 052)**	**274,6%**	**(43,1%)**
Cash/cash equivalents at the year begin:	376 600	376 600	376 600	100,0%	462 334	122,8%	345 608	91,8%	403 662	107,2%	376 600	100,0%	44 423	100,0%	838,1%
Cash/cash equivalents at the year end:	**62 447**	**62 447**	**462 334**	**740,4%**	**345 608**	**553,4%**	**404 866**	**648,1%**	**313 734**	**502,3%**	**313 934**	**502,7%**	**(113 586)**	**(163,5%)**	**(376,4%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	7 522	34,0%	737	3,0%	485	2,0%	12 984	59,0%	21 982	14,8%	-	-	-	-
Trade and Other Receivables from Exchange Transac	40 027	36,4%	982	1,9%	699	1,0%	18 472	199,9%	22 680	30,6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	12 833	40,6%	1 678	3,7%	1 347	4,2%	14 647	46,5%	29 505	20,0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	4 204	34,6%	430	3,6%	344	3,0%	7 029	58,3%	12 008	8,2%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	3 266	43,7%	368	4,8%	241	3,2%	3 638	48,3%	7 538	5,1%	-	-	-	-
Receivables from Exchange Transactions - Property R	34	27,5%	5	4,3%	4	3,0%	81	65,2%	124	1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 078)	(12,6%)	1 294	3,4%	1 200	4,6%	24 612	102,4%	24 030	16,2%	-	-	-	-
Total By Income Source	**64 548**	**43,6%**	**5 513**	**3,7%**	**4 427**	**3,0%**	**73 441**	**49,6%**	**147 939**	**100,0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	9 430	52,6%	772	4,3%	595	3,3%	7 053	39,5%	17 849	12,1%	-	-	-	-
Commercial	16 239	52,2%	994	3,9%	462	1,5%	9 758	32,3%	29 322	19,8%	-	-	-	-
Households	34 880	36,6%	3 877	3,8%	3 369	3,4%	56 629	56,2%	100 756	68,1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**64 549**	**43,6%**	**5 513**	**3,7%**	**4 427**	**3,0%**	**73 441**	**49,6%**	**147 939**	**100,0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 144	56,6%	1 425	15,3%	23	3%	2 597	28,3%	9 189	100,0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 144**	**56,6%**	**1 425**	**15,3%**	**23**	**3%**	**2 597**	**28,3%**	**9 189**	**100,0%**

Contact Details

Municipal Manager	Dr Nonsethembiso Biki-Mcegetti	018 299 0200
Financial Manager	Ms Pamela Nti Ntigantiya	018 299 0100

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: CITY OF MATLOSANA (NW403)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**2 380 228**	**2 363 448**	**826 916**	**34.7%**	**569 998**	**23.8%**	**581 038**	**24.6%**	**506 313**	**21.4%**	**2 479 266**	**104.9%**	**553 933**	**89.4%**	**(8.6%)**
Property rates	270 068	279 632	96 018	35.6%	76 278	28.2%	69 623	24.9%	67 077	24.0%	308 997	110.5%	49 852	113.8%	37.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	752 469	749 037	182 911	24.3%	161 583	21.4%	167 089	22.3%	147 527	19.7%	659 110	88.0%	152 227	110.7%	(3.7%)
Service charges - water revenue	468 224	465 888	104 802	22.4%	116 127	24.8%	109 714	24.9%	104 946	23.8%	435 640	93.5%	123 394	82.9%	(15.0%)
Service charges - sanitation revenue	126 136	116 160	23 661	18.8%	22 898	17.7%	24 668	21.2%	24 686	21.2%	96 013	82.6%	23 077	81.8%	(25.7%)
Service charges - refuse revenue	159 486	160 000	32 062	20.1%	32 151	20.6%	33 254	20.8%	34 432	21.5%	132 904	83.1%	34 014	79.3%	(58.2%)
Service charges - other	17 000	5 000	119 263	691.6%	480	3.8%	480	9.7%	411	8.2%	120 671	2 413.4%	6 123	18.7%	(93.2%)
Rental of facilities and equipment	5 000	5 578	1 398	28.0%	1 218	21.8%	1 520	26.9%	1 122	20.1%	5 259	93.9%	1 529	103.2%	(26.6%)
Interest earned - external investments	2 109	2 109	336	15.9%	161	7.6%	52	2.5%	330	16.6%	899	42.6%	13	15.3%	2 584.6%
Interest earned - outstanding debtors	79 365	119 240	29 270	36.9%	30 168	41.6%	34 210	28.7%	34 427	28.9%	131 068	109.9%	29 021	115.4%	22.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 031	2 516	458	15.1%	591	19.5%	297	11.8%	666	26.5%	1 971	78.4%	591	98.2%	12.8%
Licences and permits	7 371	7 522	2 065	28.4%	1 462	20.1%	1 812	24.0%	1 745	23.6%	7 083	93.7%	2 051	119.7%	(15.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	350 595	350 960	143 773	41.0%	92 677	26.5%	84 904	24.2%	-	-	323 084	92.0%	77 880	76.8%	(100.0%)
Other own revenue	134 023	123 076	84 639	66.3%	27 595	20.6%	32 402	43.5%	69 090	74.9%	254 960	207.1%	20 146	89.4%	204.3%
Gains on disposal of PPE	-	-	-	-	468	-	33	-	-	-	501	-	-	408.8%	-
Operating Expenditure	**2 743 375**	**2 714 778**	**431 576**	**15.7%**	**879 939**	**32.0%**	**680 433**	**25.1%**	**573 120**	**21.1%**	**2 564 068**	**94.4%**	**458 782**	**84.2%**	**25.0%**
Employee related costs	486 165	487 434	113 073	22.8%	119 944	24.6%	134 369	25.0%	133 155	24.3%	479 655	98.2%	108 736	96.5%	11.8%
Remuneration of councillors	21 401	21 401	5 210	24.3%	5 351	24.6%	5 288	24.6%	5 268	24.3%	20 940	97.8%	5 114	100.3%	3%
Debt impairment	373 523	407 522	-	-	-	-	-	-	93 381	22.9%	186 763	22.9%	154 973	99.7%	(100.0%)
Depreciation and asset impairment	463 944	455 000	-	-	230 801	49.7%	76 604	17.1%	-	-	307 730	68.4%	154 622	83.3%	(100.0%)
Finance charges	11 099	11 099	2 852	25.7%	2 726	24.6%	2 652	23.9%	2 363	21.3%	10 699	96.4%	2 669	95.6%	(17.3%)
Bulk purchases	747 307	747 307	127 909	17.1%	210 272	28.1%	209 701	28.1%	184 683	24.7%	732 566	98.1%	221 077	99.4%	(16.7%)
Other Materials	79 081	78 730	8 882	11.4%	19 004	24.2%	16 168	20.5%	24 708	31.4%	68 745	87.3%	27 003	75.8%	(8.2%)
Contracted services	31 000	31 000	9 336	16.3%	12 478	39.6%	6 668	17.7%	8 691	27.3%	31 671	102.2%	4 926	63.3%	74.8%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	517 045	469 716	169 063	32.3%	273 460	53.9%	229 777	51.0%	133 479	28.4%	814 780	173.5%	130 648	93.2%	5.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(363 147)**	**(351 330)**	**396 440**		**(312 941)**		**(99 396)**		**(66 806)**		**(84 703)**		**97 152**		
Transfers recognised - capital	129 027	132 360	59 774	46.4%	39 414	30.6%	18 639	14.0%	781	0%	118 568	90.4%	-	91.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(234 220)**	**(219 970)**	**456 214**		**(273 527)**		**(79 757)**		**(66 045)**		**34 865**		**97 152**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(234 220)**	**(219 970)**	**456 214**		**(273 527)**		**(79 757)**		**(66 045)**		**34 865**		**97 152**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(234 220)**	**(219 970)**	**456 214**		**(273 527)**		**(79 757)**		**(66 045)**		**34 865**		**97 152**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(234 220)**	**(219 970)**	**456 214**		**(273 527)**		**(79 757)**		**(66 045)**		**34 865**		**97 152**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**136 027**	**143 005**	**5 282**	**3.8%**	**21 558**	**15.9%**	**21 662**	**15.1%**	**53 120**	**37.1%**	**101 632**	**71.1%**	**39 539**	**58.7%**	**37.9%**
National Government	128 027	132 360	5 281	4.1%	17 574	13.6%	17 748	13.4%	50 348	38.0%	90 952	68.7%	39 008	69.7%	32.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**128 027**	**132 360**	**5 281**	**4.1%**	**17 574**	**13.6%**	**17 748**	**13.4%**	**50 348**	**38.0%**	**90 952**	**68.7%**	**39 008**	**67.7%**	**32.5%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 000	10 645	11	1%	3 984	39.8%	3 914	36.8%	2 771	26.0%	10 680	100.3%	523	33.8%	430.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**136 027**	**143 005**	**5 282**	**3.8%**	**21 558**	**15.5%**	**21 662**	**15.1%**	**53 120**	**37.1%**	**101 632**	**71.1%**	**39 539**	**58.7%**	**37.9%**
Governance and Administration	10 000	10 645	11	1%	3 984	39.8%	3 914	36.8%	2 777	26.0%	10 686	100.3%	523	33.8%	430.4%
Executive & Council	10 000	10 000	-	-	3 984	39.8%	10	1%	463	4.6%	4 457	44.6%	-	-	(100.0%)
Budget & Treasury Office	-	-	11	-	-	-	3 904	-	1 740	-	5 658	-	192	63.2%	1 008.5%
Corporate Services	-	645	-	-	-	-	-	-	574	89.0%	574	89.0%	331	33.1%	73.4%
Community and Public Safety	1 410	4 810	-	-	-	-	1 363	28.4%	1 117	23.2%	2 479	51.5%	1 078	43.9%	(61.7%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	19	-	(100.0%)
Sport And Recreation	3 433	4 000	-	-	-	-	-	-	-	-	-	-	2 048	55.8%	(100.0%)
Public Safety	-	2 845	-	-	-	-	1 363	44.6%	1 117	39.3%	2 479	83.6%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**52 536**	**51 651**	**728**	**1.4%**	**5 248**	**10.0%**	**9 232**	**17.9%**	**26 030**	**50.4%**	**41 238**	**79.8%**	**19 353**	**61.9%**	**34.5%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	52 536	51 651	728	1.4%	5 248	10.0%	9 232	17.9%	26 030	50.4%	41 238	79.8%	19 353	61.9%	34.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**72 941**	**74 139**	**4 553**	**6.2%**	**12 326**	**16.9%**	**7 256**	**9.8%**	**23 767**	**32.1%**	**47 900**	**64.6%**	**15 957**	**61.3%**	**48.8%**
Electricity	10 000	11 224	-	-	1 660	16.6%	2 178	19.2%	3 600	34.2%	7 438	67.0%	686	20.4%	424.5%
Water	34 964	34 116	3 597	10.3%	6 126	17.5%	254	7%	7 164	21.0%	17 141	50.2%	7 892	69.8%	(9.3%)
Waste Water Management	27 977	28 799	956	3.4%	4 538	16.4%	4 822	16.8%	12 743	44.4%	23 121	80.6%	7 006	59.6%	69.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**309**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 962 763**	**2 084 601**	**545 244**	**27.8%**	**506 820**	**25.8%**	**497 436**	**23.9%**	**437 408**	**21.0%**	**1 986 907**	**95.3%**	**444 345**	**89.4%**	**(1.6%)**
Property rates, penalties and collection charges	240 618	218 113	49 619	20.7%	59 658	24.8%	50 737	23.3%	59 952	27.5%	220 004	100.9%	52 108	94.0%	15.0%
Service charges	1 192 858	1 166 682	249 240	20.9%	262 886	22.0%	248 601	21.3%	299 738	25.7%	1 060 476	90.9%	227 113	87.8%	31.9%
Other revenue	79 845	141 332	40 511	50.7%	30 775	38.5%	95 502	66.3%	109 502	77.5%	294 442	208.3%	87 625	162.5%	25.0%
Government - operating	282 564	332 666	165 773	58.7%	92 671	32.8%	85 842	24.5%			324 462	97.5%	77 980	97.3%	(100.0%)
Government - capital	150 878	202 809	39 728	26.3%	39 449	26.1%	16 734	14.2%	701	4%	116 612	89.7%			(100.0%)
Interest	7 508	22 228	226	15.2%	431	7.5%	19	0.1%	52	1%	683	3%	13	4%	(100.0%)
Dividends															
Payments	**(1 883 536)**	**(1 812 173)**	**(482 176)**	**26.8%**	**(446 487)**	**24.8%**	**(457 885)**	**25.3%**	**(395 888)**	**21.8%**	**(1 786 436)**	**98.6%**	**(429 687)**	**90.8%**	**(10.9%)**
Suppliers and employees	(1 792 427)	(1 801 074)	(460 244)	25.8%	(446 728)	24.8%	(458 249)	25.3%	(393 339)	21.8%	(1 775 578)	98.6%	(436 628)	99.2%	(10.0%)

Finance charges	(11 084)	(11 084)	(2 922)	26.4%	(2 726)	24.6%	(2 653)	23.9%	(2 521)	22.8%	(10 852)	97.9%	(2 836)	95.4%	(10.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**170 237**	**272 429**	**62 097**	**39.0%**	**37 333**	**36.8%**	**33 541**	**14.5%**	**41 528**	**15.2%**	**200 469**	**73.6%**	**4 647**	**62.8%**	**703.6%**
Cash Flow from Investing Activities															
Receipts	**(668)**	**(668)**	**(1 175)**	**182.4%**	**475**	**(40.1%)**	**(4)**	**.4%**	**6**	**(.6%)**	**(1 208)**	**134.1%**	**8**	**.2%**	**(21.8%)**
Proceeds on disposal of PPE	-	-	-	-	469	-	-	-	-	-	469	-	-	-	-
Decrease in non-current debtors	32	32	-	-	-	-	40	(19.0%)	6	19.1%	12	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	6	-	6	-	2	-	-	-	14	-	8	92.0%	(100.0%)
Decrease (increase) in non-current investments	(1 000)	(1 000)	(1 781)	178.1%	-	-	(42)	-	-	-	(1 781)	178.1%	-	-	-
Payments	**(110 288)**	**(152 368)**	**(5 292)**	**4.8%**	**(21 558)**	**19.6%**	**(21 894)**	**16.3%**	**(54 512)**	**41.2%**	**(103 256)**	**78.0%**	**(39 539)**	**79.8%**	**41.5%**
Capital assets	(110 288)	(152 368)	(5 292)	4.8%	(21 558)	19.6%	(21 894)	16.3%	(54 512)	41.2%	(103 256)	78.0%	(39 539)	79.8%	41.5%
Net Cash from/(used) Investing Activities	**(111 236)**	**(153 336)**	**(7 067)**	**6.4%**	**(21 083)**	**18.9%**	**(21 898)**	**16.4%**	**(54 506)**	**40.9%**	**(104 556)**	**70.4%**	**(39 523)**	**81.4%**	**41.5%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**(917)**	**-**	**(7 262)**	**-**	**(16 745)**	**-**	**(5 219)**	**-**	**(30 143)**	**-**	**3 266**	**(51.8%)**	**(259.8%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	(1 327)	-	(3 539)	-	(17 648)	-	(5 177)	-	(27 671)	-	(6 650)	-	(140.0%)
Increase (decrease) in consumer deposits	-	-	409	-	(3 740)	-	903	-	(42)	-	(2 472)	-	9 931	29.2%	(100.0%)
Payments	**(70 000)**	**(70 000)**	**(5 791)**	**11.3%**	**(6 547)**	**12.8%**	**(5 937)**	**14.7%**	**(55 370)**	**145.5%**	**(73 656)**	**191.6%**	**(6 541)**	**358.8%**	**791.7%**
Repayment of borrowing	(70 000)	(70 000)	(5 791)	12.0%	(6 547)	13.6%	(5 937)	14.7%	(55 370)	140.1%	(73 656)	191.6%	(6 541)	358.8%	791.7%
Net Cash from/(used) Financing Activities	**(70 000)**	**(70 000)**	**(6 708)**	**17.6%**	**(13 809)**	**20.5%**	**(22 681)**	**59.6%**	**(60 589)**	**159.2%**	**(103 800)**	**271.2%**	**(2 975)**	**(561.8%)**	**1 913.5%**
Net Increase/(Decrease) in cash held	**10 001**	**101 093**	**48 302**	**483.0%**	**22 741**	**227.4%**	**(4 695)**	**(4.6%)**	**(73 473)**	**(72.7%)**	**(7 125)**	**(7.0%)**	**(36 850)**	**(28.7%)**	**994.6%**
Cash/cash equivalents at the year begin:	90 000	38 000	38 000	42.4%	86 000	96.1%	189 000	299.0%	194 000	272.7%	38 000	100.0%	41 668	33.9%	131.0%
Cash/cash equivalents at the year end:	**100 001**	**139 093**	**86 302**	**86.3%**	**108 741**	**108.8%**	**184 305**	**73.1%**	**31 676**	**22.3%**	**31 876**	**22.2%**	**4 868**	**5.3%**	**548.6%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	44 305	6.9%	30 939	5.0%	21 914	3.4%	547 391	84.2%	649 564	39.8%	-	-	-	-
Receivables from Exchange Transactions - Electricity	47 481	26.2%	9 912	5.5%	6 647	3.7%	116 872	64.6%	180 912	10.0%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	17 827	13.9%	3 346	2.6%	3 712	2.9%	110 582	80.6%	137 467	7.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	8 708	6.1%	3 827	2.7%	3 268	2.6%	86 484	87.4%	109 518	6.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	12 311	6.2%	7 041	3.6%	6 543	3.3%	170 458	86.8%	196 760	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	16 191	4.0%	12 484	3.1%	11 954	2.9%	367 644	90.0%	407 672	22.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 205	2.4%	1 978	1.4%	1 298	1.0%	123 000	94.1%	130 736	7.2%	-	-	-	-
Total By Income Source	**149 427**	**8.2%**	**76 527**	**4.2%**	**55 335**	**3.1%**	**1 521 084**	**84.5%**	**1 812 383**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 561	12.6%	625	2.5%	414	1.7%	20 532	83.0%	24 771	1.4%	-	-	-	-
Commercial	60 598	14.2%	11 956	4.2%	9 447	3.5%	223 774	78.6%	284 775	15.7%	-	-	-	-
Households	103 648	7.5%	63 946	4.2%	45 473	3.1%	1 296 778	85.6%	1 509 844	82.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**166 427**	**8.2%**	**76 527**	**4.2%**	**55 335**	**3.1%**	**1 521 084**	**84.5%**	**1 812 383**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	80 896	63.2%	-	-	43 613	27.9%	39 639	19.0%	157 047	45.6%
Bulk Water	29 978	36.6%	47 331	68.3%	110	.2%	200	.3%	68 624	19.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 045	16.3%	14 268	12.3%	12 900	11.1%	76 244	63.2%	116 599	33.8%
Auditor-General	30	1.3%	49	2.3%	21	.9%	2 177	95.6%	2 277	.7%
Other	-	-	-	-	-	-	-	-	-	-
Total	**123 045**	**35.9%**	**61 581**	**17.9%**	**56 646**	**16.4%**	**102 460**	**29.7%**	**344 536**	**100.0%**

Contact Details

Municipal Manager	Mr SG Matsuteoa(Acting)	018 487 8009
Financial Manager	Mr Delft Bartlett(Acting)	018 487 8017

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: MAQUASSI HILLS (NW404)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**360 485**	**360 485**	**89 173**	**24.7%**	**80 187**	**22.2%**	**205 499**	**57.0%**	**61 535**	**17.1%**	**436 394**	**121.1%**	**74 984**	**80.6%**	**(17.9%)**
Property rates	31 165	31 165	7 734	24.8%	7 798	25.0%	2 757	8.8%	7 466	24.0%	25 755	82.7%	6 662	85.7%	9.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	64 965	64 965	9 498	14.6%	10 612	16.3%	158 179	243.5%	11 920	18.3%	191 209	294.3%	12 012	71.8%	(.8%)
Service charges - water revenue	57 600	57 600	8 982	15.6%	10 447	18.1%	6 634	11.5%	12 297	21.3%	38 360	66.6%	6 243	67.3%	97.0%
Service charges - sanitation revenue	30 693	30 693	6 773	22.1%	6 808	22.2%	2 392	7.8%	8 487	27.7%	24 510	79.9%	6 438	98.6%	31.8%
Service charges - refuse revenue	14 980	14 980	3 258	21.8%	3 238	22.0%	1 151	7.8%	4 069	27.7%	11 645	79.2%	3 633	103.7%	34.3%
Service charges - other	-	-	-	-	112	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	466	466	24	5.2%	112	24.0%	243	51.9%	113	24.1%	492	105.1%	90	81.4%	25.5%
Interest earned - external investments	567	567	23	4.1%	44	7.7%	(553)	(1548.5%)	45	8.0%	(441)	(84.9%)	106	79.7%	(57.2%)
Interest earned - outstanding debtors	32 565	32 565	9 427	28.9%	10 081	31.0%	3 668	11.3%	11 660	35.8%	34 836	107.0%	8 662	144.8%	34.6%
Dividends received	-	-	-	-	-	-	2	-	-	-	2	-	-	-	(100.0%)
Fines	17 022	17 022	1 356	8.0%	1 687	9.9%	510	3.0%	1 139	6.7%	4 691	27.6%	2 338	98.3%	(48.8%)
Licences and permits	13 825	13 825	1 884	13.6%	2 825	20.4%	1 152	8.3%	2 678	21.5%	8 538	64.0%	2 275	69.8%	31.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	96 348	96 348	39 282	39.7%	20 227	20.2%	27 553	28.6%	-	-	91 062	94.5%	22 256	95.7%	(100.0%)
Other own revenue	891	891	1 979	222.8%	1 398	209.0%	668	169.4%	1 293	213.8%	5 997	961.9%	3 016	745.1%	63.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**343 343**	**343 343**	**38 444**	**11.2%**	**52 743**	**15.4%**	**51 547**	**15.0%**	**54 381**	**15.8%**	**197 115**	**57.4%**	**75 393**	**85.8%**	**(27.8%)**
Employee related costs	71 626	71 630	15 618	21.8%	16 726	23.4%	16 312	22.8%	16 531	23.1%	65 191	91.0%	15 707	100.0%	5.2%
Remuneration of councillors	6 797	6 797	1 698	25.0%	1 698	25.0%	1 674	24.6%	1 791	26.3%	7 164	105.4%	1 964	98.4%	(8.8%)
Debt impairment	94 945	94 945	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	34 758	34 758	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	3 078	3 078	-	-	-	-	1 181	38.4%	588	19.1%	1 769	57.5%	588	102.2%	(5.3%)
Bulk purchases	79 743	79 743	14 773	18.5%	20 844	26.1%	22 316	28.0%	14 524	18.2%	72 457	90.9%	20 136	86.8%	(39.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 248	12 248	1 556	12.7%	3 839	31.3%	2 251	18.4%	8 530	53.2%	14 164	115.6%	8 662	109.2%	11.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	41 038	41 038	4 802	11.7%	9 633	23.5%	7 518	18.3%	14 451	35.2%	36 403	88.7%	30 450	305.3%	(52.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**17 141**	**17 141**	**50 729**		**27 444**		**153 952**		**7 155**		**239 279**		**(318)**		
Transfers recognised - capital	26 952	26 952	-	-	-	-	32 017	111.4%	-	-	32 017	111.4%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 093**	**44 093**	**50 729**		**27 444**		**183 969**		**7 155**		**269 296**		**(318)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**44 093**	**44 093**	**50 729**		**27 444**		**183 969**		**7 155**		**269 296**		**(318)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 093**	**44 093**	**50 729**		**27 444**		**183 969**		**7 155**		**269 296**		**(318)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 093**	**44 093**	**50 729**		**27 444**		**183 969**		**7 155**		**269 296**		**(318)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**27 239**	**59 804**	**7 913**	**29.1%**	**13 894**	**51.0%**	**2 665**	**4.5%**	**20 324**	**34.0%**	**44 796**	**76.2%**	**9 127**	**88.3%**	**122.7%**
National Government	26 777	58 777	7 913	29.6%	13 458	50.3%	2 465	4.4%	18 505	32.6%	42 371	74.6%	9 127	107.2%	102.7%
Provincial Government	176	744	-	-	-	-	-	-	-	-	-	-	-	814.7%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**26 952**	**57 521**	**7 913**	**29.4%**	**13 458**	**49.9%**	**2 465**	**4.3%**	**18 505**	**32.2%**	**42 371**	**73.7%**	**9 127**	**115.3%**	**102.7%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	283	283	-	-	436	153.9%	170	60.0%	1 819	642.2%	2 426	856.3%	-	-	(100.0%)
Public contributions and donations	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**27 239**	**59 804**	**7 913**	**29.1%**	**13 894**	**51.0%**	**2 665**	**4.5%**	**20 324**	**34.0%**	**44 796**	**76.2%**	**9 127**	**88.3%**	**122.7%**
Governance and Administration	**825**	**825**	**95**	**11.5%**	**178**	**21.6%**	**45**	**5.5%**	**577**	**69.9%**	**875**	**106.0%**	**433**	**49.9%**	**33.3%**
Executive & Council	207	207	-	-	110	53.0%	37	17.8%	103	49.8%	251	121.3%	424	34.8%	(75.7%)
Budget & Treasury Office	-	-	19	-	26	-	7	-	124	-	258	-	8	99.3%	2350.0%
Corporate Services	617	617	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	**175**	**744**	**-**	**-**	**-**	**-**	**134**	**18.0%**	**68**	**9.1%**	**193**	**26.0%**	**83**	**104.9%**	**(18.0%)**
Community & Social Services	175	744	-	-	-	-	135	18.9%	68	9.1%	193	25.9%	83	105.8%	(18.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**13 627**	**13 627**	**1 759**	**12.9%**	**9 679**	**71.0%**	**2 493**	**18.3%**	**6 669**	**48.9%**	**20 602**	**151.2%**	**-**	**-**	**(100.0%)**
Planning and Development	-	-	-	-	-	-	-	-	67	-	67	-	-	-	(100.0%)
Road Transport	13 627	13 627	1 759	12.9%	9 679	71.0%	2 490	18.3%	6 602	48.9%	20 645	150.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 548**	**43 548**	**6 135**	**48.9%**	**4 977**	**32.5%**	**-**	**-**	**13 310**	**30.6%**	**23 922**	**54.9%**	**8 612**	**90.1%**	**54.6%**
Electricity	-	-	-	-	298	-	-	-	1 457	-	1 756	-	2 778	49.8%	(48.0%)
Water	7 611	24 692	3 194	41.9%	2 014	26.5%	-	-	8 486	34.4%	11 694	47.3%	3 917	225.3%	70.5%
Waste Water Management	4 909	18 848	2 932	59.7%	1 760	35.9%	-	-	3 400	18.0%	10 118	53.7%	2 920	47.3%	164.8%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**268 931**	**268 931**	**127 384**	**47.4%**	**139 062**	**51.7%**	**98 826**	**36.7%**	**79 418**	**29.5%**	**444 690**	**165.4%**	**92 091**	**139.1%**	**(13.8%)**
Property rates, penalties and collection charges	19 320	19 320	3 644	18.9%	4 353	22.5%	3 687	19.1%	3 902	20.2%	15 786	81.7%	3 117	14.2%	25.2%
Service charges	93 893	93 893	15 980	16.8%	14 466	15.6%	15 548	16.6%	14 612	15.6%	59 604	63.7%	11 694	37.3%	33.8%
Other revenue	31 641	31 641	109 537	345.9%	94 466	298.5%	69 790	173.2%	60 387	190.9%	355 240	970.6%	77 016	766.8%	22.7%
Government - operating	96 348	96 348	-	-	29 758	30.9%	23 235	24.1%	-	-	51 993	54.0%	-	141.1%	-
Government - capital	26 000	26 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	827	827	-	-	6 786	1 196.0%	574	101.2%	514	90.7%	7 874	1 388.0%	-	-	(100.0%)
Dividends															
Payments	**(343 788)**	**(343 788)**	**(119 330)**	**49.0%**	**(123 685)**	**50.5%**	**(97 739)**	**40.1%**	**(68 078)**	**27.9%**	**(408 229)**	**167.5%**	**(81 518)**	**139.5%**	**(16.5%)**
Suppliers and employees	(343 210)	(343 210)	(119 330)	49.7%	(123 685)	51.2%	(97 739)	40.7%	(68 078)	28.3%	(408 229)	169.9%	(81 518)	140.4%	(16.5%)

Finance charges	(3 078)	(3 078)	-		-	-	-	-	-	-	-	-	-	67	-
Transfers and grants	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**25 146**	**25 146**	**8 048**	**32.0%**	**13 977**	**63.5%**	**1 666**	**4.4%**	**11 348**	**45.1%**	**36 492**	**145.8%**	**10 572**	**125.4%**	**7.3%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(27 238)**	**(27 238)**	**(7 853)**	**28.8%**	**(16 111)**	**59.2%**	**(2 653)**	**9.7%**	**(10 167)**	**37.4%**	**(36 664)**	**135.1%**	**(10 035)**	**95.1%**	**1.3%**
Capital assets	(27 238)	(27 238)	(7 853)	28.8%	(16 111)	59.2%	(2 653)	9.7%	(10 167)	37.4%	(36 664)	135.1%	(10 035)	95.1%	1.3%
Net Cash from/(used) Investing Activities	**(27 238)**	**(27 238)**	**(7 853)**	**28.8%**	**(16 111)**	**59.2%**	**(2 653)**	**9.7%**	**(10 167)**	**37.4%**	**(36 664)**	**135.1%**	**(10 035)**	**95.1%**	**1.3%**
Cash Flow from Financing Activities															
Receipts	-	-	**10**	-	**8**	-	**13**	-	**16**	-	**48**	-	**7**	**266.5%**	**194.3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	10	-	8	-	13	-	16	-	48	-	7	266.5%	194.3%
Payments	**(1 555)**	**(1 555)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 555)	(1 555)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**(1 555)**	**(1 555)**	**10**	**(.5%)**	**8**	**(.4%)**	**13**	**(.9%)**	**16**	**(.7%)**	**48**	**(2.5%)**	**7**	**(2.2%)**	**194.3%**
Net Increase/(Decrease) in cash held	**(4 642)**	**(4 642)**	**206**	**(5.1%)**	**(126)**	**3.1%**	**(1 541)**	**38.1%**	**1 167**	**(28.9%)**	**(294)**	**7.3%**	**524**	**(3.4%)**	**122.7%**
Cash/cash equivalents at the year begin:	(4 299)	(4 299)	655	(15.6%)	881	(19.5%)	736	(13.9%)	(594)	13.2%	655	(12.4%)	131	-	(114.4%)
Cash/cash equivalents at the year end:	(8 941)	(8 941)	861	(9.2%)	756	(1.6%)	(806)	8.6%	581	(3.9%)	361	(3.9%)	655	(12.4%)	(443.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 777	2.2%	4 663	1.9%	4 182	1.9%	342 144	94.0%	357 566	36.2%	-	-	-	-
Trade and Other Receivables from Exchange Transac	3 866	20.4%	961	5.7%	846	5.0%	10 936	64.9%	16 609	2.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 104	4.0%	1 316	2.5%	1 216	2.3%	48 432	91.2%	53 068	7.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	3 868	2.6%	2 149	1.4%	2 143	1.4%	142 229	94.6%	150 424	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 801	2.4%	1 072	1.4%	1 068	1.4%	72 818	94.8%	77 841	10.9%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 956	2.6%	4 638	2.6%	3 798	2.4%	142 653	92.3%	154 539	21.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	26	2.4%	28	1.3%	23	2.0%	1 607	93.8%	1 745	.2%	-	-	-	-
Total By Income Source	**21 741**	**3.1%**	**16 467**	**2.0%**	**13 871**	**2.0%**	**681 111**	**93.0%**	**711 139**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	697	9.0%	972	8.3%	244	2.0%	8 003	79.4%	10 400	1.5%	-	-	-	-
Commercial	3 432	10.8%	1 230	3.9%	1 205	3.8%	25 923	81.6%	31 790	4.5%	-	-	-	-
Households	17 372	2.6%	12 256	1.8%	12 422	1.9%	626 985	93.7%	669 035	94.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**21 741**	**3.1%**	**16 467**	**2.0%**	**13 871**	**2.0%**	**681 111**	**93.0%**	**711 139**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	3 868	27.5%	3 585	16.7%	-	-	11 917	53.8%	21 370	18.2%
Bulk Water	4 466	5.5%	3 310	6.2%	4 430	5.0%	67 317	82.9%	81 217	69.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	1 060	100.0%	-	-	-	-	1 060	.9%
Trade Creditors	2 916	27.1%	2 804	26.0%	1 371	12.7%	3 680	34.2%	10 790	9.2%
Auditor-General	27	1.1%	19	.7%	41	1.6%	2 450	96.0%	2 460	2.1%
Other	26	22.8%	60	75.7%	-	-	1	.5%	130	.1%
Total	**13 305**	**11.4%**	**12 554**	**10.7%**	**5 841**	**5.0%**	**85 332**	**72.9%**	**117 031**	**100.0%**

Contact Details

Municipal Manager	Mr Ronald Jones	018 096 2000
Financial Manager	Mr Chad Wilcox	018 096 1067

Source Local Government Database

1. All figures in this report are unaudited.

NORTH WEST: DR KENNETH KAUNDA (DC40)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**191 598**	**191 618**	**72 662**	**40.0%**	**56 364**	**31.0%**	**42 333**	**22.1%**	**301**	**.2%**	**171 662**	**89.6%**	**1 438**	**94.6%**	**(79.1%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	6 400	6 000	1 414	21.9%	1 111	17.2%	912	14.0%	233	4.2%	3 707	57.0%	1 554	92.1%	(78.2%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	174 633	184 633	71 214	40.8%	52 227	31.0%	41 421	22.4%	-	-	167 862	90.9%	157	94.8%	(100.0%)
Other own revenue	468	468	34	7.3%	26	5.6%	2	.4%	68	4.2%	92	19.7%	27	44.1%	8.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**319 396**	**274 169**	**60 624**	**19.0%**	**70 167**	**22.0%**	**70 455**	**25.7%**	**58 012**	**21.2%**	**259 208**	**94.5%**	**55 027**	**59.7%**	**5.4%**
Employee related costs	93 560	70 009	17 994	19.2%	18 392	19.7%	18 486	26.2%	19 241	27.3%	73 933	104.7%	16 270	84.8%	18.2%
Remuneration of councillors	6 644	6 644	1 510	22.5%	1 638	16.5%	2 228	27.4%	1 389	18.4%	7 464	89.0%	1 626	67.8%	(14.6%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 282	3 282	-	-	-	-	1 910	58.2%	881	26.8%	2 790	85.0%	364	51.15	149.8%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 823	2 208	398	10.9%	410	14.6%	241	10.9%	216	9.8%	1 265	53.0%	726	64.5%	(70.2%)
Contracted services	4 561	2 919	618	12.3%	558	12.7%	620	21.2%	326	16.0%	2 121	72.7%	344	33.8%	(5.2%)
Transfers and grants	166 626	145 400	29 382	17.6%	37 473	22.0%	39 216	27.0%	24 980	14.4%	130 053	89.6%	29 436	48.5%	(15.2%)
Other expenditure	39 901	41 108	10 798	27.5%	11 390	28.6%	7 588	18.4%	11 980	38.3%	41 368	100.6%	7 273	71.4%	64.8%
Loss on disposal of PPE	100	20	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(127 738)**	**(82 551)**	**12 038**		**(13 803)**		**(28 076)**		**(57 711)**		**(87 546)**		**(53 589)**		
Transfers recognised - capital	4 077	4 077	2 922	71.7%	578	14.2%	577	14.2%	-	-	4 077	100.0%	1 135	118.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(123 661)**	**(78 474)**	**14 960**		**(13 225)**		**(27 493)**		**(57 711)**		**(83 469)**		**(52 454)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(123 661)**	**(78 474)**	**14 960**		**(13 225)**		**(27 493)**		**(57 711)**		**(83 469)**		**(52 454)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(123 661)**	**(78 474)**	**14 960**		**(13 225)**		**(27 493)**		**(57 711)**		**(83 469)**		**(52 454)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(123 661)**	**(78 474)**	**14 960**		**(13 225)**		**(27 493)**		**(57 711)**		**(83 469)**		**(52 454)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**5 572**	**8 618**	**219**	**3.9%**	**97**	**1.7%**	**1 645**	**19.1%**	**449**	**5.2%**	**2 410**	**28.0%**	**377**	**26.3%**	**19.2%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	48.5%	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	5 572	8 618	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**5 572**	**8 618**	-	-	-	-	-	-	-	-	-	-	-	**1.3%**	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	219	-	97	-	1 645	-	449	-	2 410	-	377	-	19.2%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**5 572**	**8 618**	**219**	**3.9%**	**97**	**1.7%**	**1 645**	**19.1%**	**449**	**5.2%**	**2 410**	**28.0%**	**377**	**26.3%**	**19.2%**
Governance and Administration	**4 870**	**6 920**	**116**	**1.4%**	**65**	**1.4%**	**40**	**.6%**	**451**	**7.1%**	**768**	**11.9%**	**414**	**41.4%**	**378.9%**
Executive & Council	1 060	161	76	7.0%	-	-	8	4.2%	0	0.2%	86	54.0%	18	41.2%	(97.1%)
Budget & Treasury Office	390	5 760	36	21.8%	65	20.0%	-	-	460	7.0%	224	9.1%	21	22.7%	1 993.8%
Corporate Services	3 350	1 402	22	.7%	17	.5%	44	21.1%	12	8.5%	96	47.8%	73	51.0%	(83.4%)
Community and Public Safety	**170**	**3 740**	**9**	**4.9%**	**4**	**.7%**	**1 507**	**83.9%**	**34**	**1.9%**	**1 514**	**84.1%**	**47**	**19.3%**	**(54.1%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	578	2 548	9	1.6%	1	.2%	1 597	62.9%	36	1.5%	1 634	64.2%	57	19.0%	(64.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**391**	**84**	**54**	**15.0%**	**13**	**3.6%**	**-**	**-**	**-**	**-**	**67**	**79.9%**	**208**	**24.7%**	**(100.0%)**
Planning and Development	351	24	24	6.8%	-	-	-	-	-	-	24	98.6%	-	39.8%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	110	60	30	27.3%	13	11.9%	-	-	-	-	43	72.4%	208	24.7%	(100.0%)
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**195 645**	**195 695**	**75 505**	**40.7%**	**56 942**	**30.7%**	**46 334**	**23.7%**	**301**	**.2%**	**179 082**	**91.5%**	**1 761**	**93.9%**	**(83.1%)**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	468	468	35	7.4%	26	5.6%	40	8.5%	29	6.2%	130	27.8%	27	44.7%	8.5%
Government - operating	174 633	184 683	71 214	40.8%	55 225	31.6%	45 167	24.5%	-	-	171 606	92.9%	-	93.3%	-
Government - capital	19 544	10 544	2 258	11.6%	1 378	7.1%	-	-	-	-	3 636	34.5%	-	100.0%	-
Interest	5 400	5 500	1 338	24.7%	1 113	17.2%	1 127	17.3%	272	4.2%	3 849	59.7%	1 734	103.9%	(84.2%)
Dividends															
Payments	**(315 844)**	**(270 867)**	**(60 239)**	**19.1%**	**(76 197)**	**22.2%**	**(67 265)**	**24.8%**	**(53 538)**	**19.8%**	**(251 233)**	**92.8%**	**(54 339)**	**69.1%**	**(1.5%)**
Suppliers and employees	(165 268)	(120 438)	(51 241)	30.9%	(32 524)	21.6%	(39 469)	23.5%	(30 535)	24.7%	(124 164)	99.0%	(33 076)	76.5%	20.9%

Finance charges														
Transfers and grants	(164 026)	(145 438)	(18 588)	12.8%	(37 473)	23.6%	(37 796)	26.0%	(23 810)	15.0%	(127 078)	87.4%	(38 734)	43.2%	(31.4%)
Net Cash from/(used) Operating Activities	**(130 259)**	**(73 172)**	**13 266**	**(11.7%)**	**(13 235)**	**10.2%**	**(20 932)**	**27.8%**	**(53 228)**	**70.8%**	**(72 158)**	**96.0%**	**(52 548)**	**20.3%**	**1.3%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(5 572)	(8 618)	(216)	3.9%	(97)	1.7%	(1 156)	13.5%	(448)	5.2%	(1 939)	22.4%	(376)	20.1%	19.3%
Net Cash from/(used) Investing Activities	**(5 572)**	**(8 618)**	**(216)**	**3.9%**	**(97)**	**1.7%**	**(1 156)**	**13.5%**	**(448)**	**5.2%**	**(1 939)**	**22.4%**	**(376)**	**20.1%**	**19.3%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(135 831)**	**(83 790)**	**13 047**	**(11.1%)**	**(13 332)**	**9.8%**	**(22 088)**	**26.4%**	**(53 678)**	**64.1%**	**(74 079)**	**88.4%**	**(52 928)**	**20.7%**	**1.4%**
Cash/cash equivalents at the year begin:	139 023	86 332	139 233	100.1%	134 281	116.6%	140 929	163.3%	118 833	137.7%	139 233	161.3%	183 583	95.1%	(33.2%)
Cash/cash equivalents at the year end:	3 492	2 510	154 281	4 535.8%	140 929	4 140.6%	118 833	4 731.3%	65 154	2 594.1%	65 154	2 594.1%	130 655	3 961.4%	(59.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 472	100.0%	1 472	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**1 472**	**100.0%**	**1 472**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	592	100.0%	592	40.2%	-	-	-	-
Commercial	-	-	-	-	-	-	880	100.0%	880	59.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**1 472**	**100.0%**	**1 472**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 355	100.0%	-	-	-	-	-	-	1 355	43.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	596	100.0%	-	-	-	-	-	-	596	19.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 915	92.2%	88	7.8%	-	-	-	-	1 050	34.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 911**	**97.1%**	**88**	**2.9%**	**-**	**-**	**-**	**-**	**2 997**	**100.0%**

Contact Details

Municipal Manager	Ms M J Matthews	018-473 8016
Financial Manager	jerry@bonnievale	018-473 8042

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE TOWN (CPT)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Vat Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Operating Revenue and Expenditure															
Operating Revenue	**31 725 843**	**32 531 988**	**7 760 647**	**24.5%**	**8 438 631**	**26.6%**	**8 421 627**	**25.9%**	**7 110 278**	**21.9%**	**31 730 384**	**97.6%**	**6 322 437**	**99.7%**	**12.6%**
Property rates	6 946 155	6 579 912	1 315 566	20.1%	1 666 048	25.6%	1 684 666	25.6%	1 716 694	26.1%	6 712 374	102.0%	1 441 287	100.1%	17.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	11 137 790	11 159 790	2 662 939	26.5%	2 679 494	24.1%	2 798 791	25.1%	2 783 600	24.9%	11 214 165	100.5%	2 481 731	98.8%	11.7%
Service charges - water revenue	2 762 941	2 770 736	550 450	19.1%	720 110	26.1%	681 916	24.6%	791 491	28.6%	2 993 946	108.1%	625 632	101.9%	26.5%
Service charges - sanitation revenue	1 500 948	1 500 437	280 808	18.9%	387 398	25.8%	476 256	31.7%	399 687	26.7%	1 548 469	103.2%	323 560	100.2%	23.6%
Service charges - refuse revenue	1 567 161	1 567 161	367 307	24.4%	370 968	24.7%	378 662	23.2%	374 891	23.1%	1 591 248	99.5%	340 281	100.7%	12.1%
Service charges - other	503 946	469 130	111 213	22.1%	110 647	21.8%	110 984	23.7%	126 545	27.0%	459 787	97.6%	79 138	100.6%	61.9%
Rental of facilities and equipment	345 646	365 146	87 382	25.3%	91 682	26.5%	90 342	24.8%	88 550	24.3%	357 716	98.0%	87 585	99.3%	8%
Interest earned - external investments	271 687	580 766	149 115	54.9%	140 165	51.6%	158 084	27.2%	149 288	25.7%	596 647	102.7%	134 444	188.5%	16.2%
Interest earned - outstanding debtors	202 566	231 266	49 398	19.8%	56 196	24.6%	58 176	25.4%	60 244	26.0%	231 659	99.8%	41 462	100.8%	45.3%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	977 210	996 623	170 783	18.0%	184 276	19.0%	149 661	15.0%	160 235	16.1%	670 954	67.3%	349 068	139.8%	(54.0%)
Licences and permits	43 028	29 448	9 848	23.1%	9 476	22.0%	10 606	36.2%	11 328	38.6%	41 478	140.9%	10 126	102.2%	12.1%
Agency services	153 865	153 865	40 712	26.4%	43 466	28.2%	46 948	30.5%	51 000	33.1%	182 124	118.3%	43 211	108.7%	12.8%
Transfers recognised - operational	3 374 752	4 156 009	1 024 130	28.9%	956 802	26.7%	804 558	19.6%	383 277	9.3%	3 178 916	77.4%	316 616	77.2%	21.1%
Other own revenue	2 464 946	2 417 571	791 139	31.3%	791 160	31.7%	798 207	31.8%	122 535	5.1%	2 462 042	101.9%	84 995	100.4%	36.1%
Gains on disposal of PPE	74 800	74 800	3 378	4.8%	2 231	3.0%	4 357	5.7%	(1 597)	(2.1%)	8 369	11.4%	24 018	58.1%	(103.3%)
Operating Expenditure	**31 600 422**	**32 340 172**	**6 770 997**	**21.3%**	**7 562 158**	**23.7%**	**6 759 239**	**20.9%**	**8 538 974**	**26.4%**	**29 629 378**	**91.6%**	**6 895 908**	**89.1%**	**24.0%**
Employee related costs	9 606 994	9 653 269	2 166 388	22.9%	2 713 088	28.2%	2 272 986	23.5%	2 249 578	23.3%	9 434 233	97.7%	1 990 092	97.6%	12.7%
Remuneration of councillors	139 311	139 311	32 187	23.1%	32 167	23.1%	30 737	26.4%	33 567	24.1%	134 637	96.6%	27 383	96.1%	(10.2%)
Debt impairment	1 798 271	1 798 499	264 491	14.7%	262 874	14.6%	262 940	14.7%	201 673	16.8%	1 093 248	60.8%	230 892	56.3%	28.0%
Depreciation and asset impairment	2 569 897	2 727 122	559 391	26.2%	539 616	24.4%	536 778	24.2%	534 521	20.1%	2 567 216	97.2%	480 394	94.2%	10.1%
Finance charges	971 133	762 036	179 670	18.5%	180 205	18.6%	179 747	23.6%	183 538	23.9%	721 666	94.6%	186 022	82.5%	(2.4%)
Bulk purchases	7 967 500	7 909 610	1 886 451	23.3%	1 735 910	21.8%	1 622 008	20.8%	2 699 683	33.5%	8 044 052	101.7%	1 516 033	88.8%	78.0%
Other Materials	358 655	349 512	69 077	19.2%	79 491	21.3%	82 606	23.6%	78 578	22.5%	308 754	87.8%	81 600	92.4%	(4.1%)
Contracted services	4 819 153	4 623 941	844 688	17.7%	891 132	18.5%	781 670	16.5%	1 153 799	24.9%	3 671 290	72.9%	1 170 598	83.3%	(1.8%)
Transfers and grants	126 403	167 682	32 561	44.0%	36 402	30.0%	36 702	18.4%	173 763	104.0%	269 882	170.8%	10 199	94.8%	1 604.3%
Other expenditure	3 979 981	4 760 578	913 940	23.8%	1 104 336	28.2%	968 732	20.1%	1 163 836	24.4%	4 150 437	87.2%	1 124 374	88.7%	3.5%
Loss on disposal of PPE	-	-	-	-	-	-	3 022	-	1 985	-	4 988	-	963	-	(493.8%)
Surplus/(Deficit)	**(125 579)**	**191 795**	**989 579**		**876 474**		**1 662 388**		**(1 428 696)**		**2 110 956**		**(573 471)**		
Transfers recognised - capital	2 223 813	2 446 794	339 923	15.3%	459 180	20.6%	332 697	14.6%	353 170	14.8%	1 314 664	61.9%	309 682	49.5%	20.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	(585)	-	(585)	-	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**2 098 234**	**2 638 589**	**1 329 502**		**1 335 654**		**2 016 285**		**(1 057 563)**		**3 424 789**		**(232 788)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 098 234**	**2 638 589**	**1 329 502**		**1 335 654**		**2 016 285**		**(1 057 563)**		**3 424 789**		**(232 788)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 098 234**	**2 638 589**	**1 329 502**		**1 335 654**		**2 016 285**		**(1 057 563)**		**3 424 789**		**(232 788)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	(0)	1 200.0%	(100.0%)
Surplus/(Deficit) for the year	**2 098 234**	**2 638 589**	**1 329 502**		**1 335 654**		**2 016 285**		**(1 057 563)**		**3 424 789**		**(232 788)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Vat Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Capital Revenue and Expenditure															
Source of Finance	**5 780 819**	**6 129 694**	**735 280**	**12.7%**	**1 156 925**	**20.0%**	**855 088**	**14.0%**	**2 348 223**	**38.3%**	**5 095 515**	**83.1%**	**2 467 637**	**81.1%**	**(4.1%)**
National Government	2 141 963	2 265 580	317 886	14.8%	415 386	19.4%	314 230	13.9%	745 947	32.9%	1 793 423	79.1%	1 039 390	74.2%	(28.2%)
Provincial Government	83 623	580 214	21 957	23.4%	42 810	49.8%	39 467	21.3%	47 332	28.3%	151 550	84.7%	80 333	88.3%	(41.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	341	-	-	-	-	141	41.3%	114	33.5%	255	74.8%	1 534	74.2%	(92.6%)
Transfers recognised - capital	**2 225 585**	**2 847 135**	**339 843**	**15.2%**	**458 196**	**20.5%**	**353 838**	**14.4%**	**793 392**	**44.8%**	**1 945 233**	**79.8%**	**1 121 256**	**76.7%**	**(29.3%)**
Borrowing	2 833 468	2 524 248	520 658	18.4%	547 021	23.8%	408 523	16.2%	1 052 341	41.6%	2 528 543	100.2%	1 009 258	87.8%	4.3%
Internally generated funds	691 702	1 064 330	58 460	8.5%	133 906	19.3%	90 242	7.4%	488 557	44.9%	769 216	70.9%	309 629	63.8%	57.7%
Public contributions and donations	50 062	69 302	15 318	30.6%	16 818	33.6%	13 483	19.7%	15 933	23.3%	61 554	90.0%	7 522	85.4%	112.0%
Capital Expenditure Standard Classification	**5 780 819**	**6 129 694**	**735 280**	**12.7%**	**1 156 925**	**20.0%**	**855 088**	**14.0%**	**2 348 223**	**38.3%**	**5 095 515**	**83.1%**	**2 467 637**	**81.1%**	**(4.1%)**
Governance and Administration	936 754	958 885	96 197	9.9%	197 484	19.9%	169 566	19.1%	314 147	41.9%	489 894	69.1%	787 594	69.1%	(47.9%)
Executive & Council	20 468	49 002	2 083	8.2%	4 485	17.6%	10 713	21.9%	27 768	54.6%	45 049	91.9%	16 333	84.6%	69.6%
Budget & Treasury Office	14 485	10 730	1 302	9.3%	2 758	20.9%	908	5.8%	9 399	58.1%	15 367	97.3%	3 602	71.4%	161.7%
Corporate Services	494 273	474 153	20 901	5.2%	90 821	19.9%	98 946	20.4%	199 980	42.9%	430 011	89.7%	267 599	89.1%	(25.3%)
Community and Public Safety	797 496	888 165	85 796	14.9%	444 885	55.4%	154 473	14.4%	393 116	53.7%	878 101	77.1%	497 647	87.1%	(56.9%)
Community & Social Services	66 965	100 512	19 726	29.8%	15 916	23.5%	17 322	17.2%	29 527	29.4%	82 117	81.7%	33 578	78.1%	(9.3%)
Sport And Recreation	158 178	165 290	13 129	11.1%	24 114	21.6%	27 512	17.4%	68 666	44.6%	133 147	80.2%	64 026	92.3%	16.2%
Public Safety	162 807	190 532	24 612	15.8%	34 340	21.6%	23 664	13.9%	96 602	50.9%	179 742	94.6%	52 692	91.1%	75.8%
Housing	407 546	431 831	28 328	7.1%	370 515	92.9%	85 975	19.7%	98 320	22.8%	583 138	135.1%	347 351	84.5%	(83.7%)
Health	2 000	150	-	-	1 000	50.0%	150	100.0%	-	-	1 150	766.7%	-	-	-
Economic and Environmental Services	**1 530 913**	**1 753 233**	**181 910**	**11.9%**	**394 578**	**25.7%**	**237 669**	**13.5%**	**357 488**	**20.4%**	**1 090 745**	**79.3%**	**567 289**	**63.9%**	**3.6%**
Planning and Development	124 764	88 021	8 938	7.2%	12 687	10.2%	17 514	20.6%	17 130	28.3%	57 870	94.2%	20 113	57.3%	(17.3%)
Road Transport	1 396 049	1 670 012	172 144	12.3%	380 107	27.2%	216 781	13.9%	547 609	32.7%	1 316 870	78.6%	519 694	64.8%	5.4%
Environmental Protection	10 101	17 204	102	1.0%	1 785	17.7%	3 374	19.6%	12 749	73.9%	16 945	97.7%	7 482	112.9%	70.1%
Trading Services	**2 916 115**	**2 938 072**	**430 321**	**14.8%**	**558 521**	**17.2%**	**374 955**	**12.8%**	**1 241 007**	**43.2%**	**2 546 853**	**86.7%**	**914 254**	**87.1%**	**35.7%**
Electricity	1 360 555	1 122 474	186 311	13.8%	176 402	13.0%	131 329	11.7%	403 526	44.2%	898 627	80.0%	384 238	89.5%	29.5%
Water	579 564	853 748	101 356	17.9%	189 653	33.4%	119 599	13.9%	266 278	31.2%	672 361	78.8%	189 438	86.2%	40.6%
Waste Water Management	886 711	691 744	126 870	15.6%	130 430	16.0%	96 137	13.9%	355 182	44.1%	683 838	80.8%	217 616	89.8%	42.2%
Waste Management	299 915	270 105	35 784	12.1%	14 038	4.7%	28 140	10.9%	171 900	63.7%	250 009	93.9%	122 964	99.8%	39.7%
Other	**599**	**599**	**-**	**-**	**166**	**33.2%**	**331**	**80.3%**	**2**	**0%**	**500**	**100.0%**	**787**	**87.0%**	**(99.8%)**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**31 619 691**	**32 483 701**	**8 890 506**	**28.1%**	**9 151 348**	**28.9%**	**9 324 704**	**28.7%**	**7 084 331**	**21.8%**	**34 450 889**	**106.1%**	**6 275 359**	**105.4%**	**12.9%**
Property rates, penalties and collection charges	6 440 648	6 471 577	1 612 915	25.0%	1 894 577	29.4%	1 689 713	26.1%	1 668 284	25.7%	6 862 998	106.0%	1 522 648	105.2%	10.9%
Service charges	19 770 811	19 780 656	3 909 009	19.8%	4 601 604	23.3%	4 960 901	25.8%	4 239 216	39.8%	16 982 557	165.8%	3 666 773	162.4%	14.3%
Other revenue	3 102 166	3 024 512	1 360 923	43.9%	1 509 038	48.6%	1 521 432	50.3%	991 310	32.8%	5 371 476	177.6%	787 588	176.3%	25.9%
Government - operating	3 079 752	4 156 039	1 000 801	32.5%	692 866	22.5%	1 098 333	26.5%	33 394	1.2%	2 917 476	71.1%	82 350	87.8%	(59.5%)
Government - capital	1 227 314	1 050 917	7 858	0.6%	132 187	10.8%	56 000	5.3%			196 045	18.7%	15 000	5.0%	(100.0%)
Interest	1 999 000	999 000	729 994	36.5%	190 957	9.6%	109 344	21.9%	102 333	36.2%	932 633	93.7%	174 127	63.3%	(77.7%)
Dividends															
Payments	**(27 425 488)**	**(28 677 872)**	**(6 726 417)**	**31.8%**	**(7 247 607)**	**26.4%**	**(6 632 947)**	**23.6%**	**(7 758 488)**	**27.6%**	**(28 365 259)**	**100.1%**	**(6 946 425)**	**109.5%**	**11.7%**
Suppliers and employees	(26 948 108)	(27 373 956)	(6 942 984)	32.3%	(7 060 230)	26.7%	(6 402 055)	23.6%	(7 597 556)	27.8%	(28 670 330)	109.4%	(6 778 625)	110.3%	12.1%

Finance charges	(887 386)	(703 079)	(183 423)	20.7%	(194 577)	18.6%	(188 493)	25.7%	(161 429)	23.8%	(689 653)	98.1%	(167 606)	65.8%	(3.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**4 194 203**	**4 455 629**	**164 099**	**3.9%**	**1 902 541**	**45.5%**	**2 652 137**	**61.1%**	**(674 157)**	**(13.3%)**	**4 095 620**	**92.7%**	**(671 057)**	**86.1%**	**3%**
Cash Flow from Investing Activities															
Receipts	**(80 797)**	**(107 917)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**59 999**	**16.7%**	**(100.0%)**
Proceeds on disposal of PPE	74 669	74 669	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	6 602	3 752	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	(170 423)	(186 338)	-	-	-	-	-	-	-	-	-	-	59 999	16.3%	(100.0%)
Payments	**(5 935 826)**	**(6 041 560)**	**(617 359)**	**13.7%**	**(1 537 697)**	**17.4%**	**(527 145)**	**8.7%**	**(746 093)**	**12.3%**	**(3 128 462)**	**51.8%**	**(1 215 171)**	**62.9%**	**(58.8%)**
Capital assets	(5 935 826)	(6 041 560)	(617 359)	12.7%	(1 537 697)	17.4%	(527 145)	8.7%	(746 093)	12.3%	(3 128 462)	51.8%	(1 215 171)	62.9%	(58.8%)
Net Cash from/(used) Investing Activities	**(6 016 623)**	**(6 149 493)**	**(617 359)**	**13.5%**	**(1 537 697)**	**17.2%**	**(527 145)**	**8.8%**	**(746 093)**	**12.1%**	**(3 128 462)**	**50.9%**	**(1 155 172)**	**55.5%**	**(57.4%)**
Cash Flow from Financing Activities															
Receipts	**2 040 724**	**27 228**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 000 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	40 724	27 228	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(388 971)**	**(388 100)**	**(88 650)**	**22.8%**	**(93 926)**	**24.2%**	**(88 650)**	**22.8%**	**(93 926)**	**24.2%**	**(353 747)**	**91.2%**	**(83 744)**	**89.1%**	**(99.8%)**
Repayment of borrowing	(388 971)	(388 100)	(88 650)	22.8%	(93 926)	24.2%	(88 650)	22.8%	(93 926)	24.2%	(353 747)	91.2%	(83 744)	89.1%	(99.8%)
Net Cash from/(used) Financing Activities	**1 671 753**	**(250 372)**	**(88 650)**	**(5.3%)**	**(93 926)**	**(3.2%)**	**(88 650)**	**34.1%**	**(53 615)**	**20.8%**	**(302 747)**	**169.4%**	**(83 744)**	**(25.1%)**	**(18.3%)**
Net Increase/(Decrease) in cash held	**(150 628)**	**(2 001 236)**	**(741 324)**	**388.9%**	**812 632**	**(426.3%)**	**2 076 957**	**(103.8%)**	**(1 473 864)**	**73.6%**	**674 409**	**(33.7%)**	**(1 881 982)**	**(94.0%)**	**(22.1%)**
Cash/cash equivalents at the year begin:	2 304 410	3 189 148	9 305 867	286.4%	5 814 340	258.7%	8 628 975	207.1%	8 703 501	272.1%	8 030 667	334.6%	8 674 083	99.3%	3.4%
Cash/cash equivalents at the year end:	2 074 783	1 187 912	9 014 343	286.2%	6 626 971	319.6%	9 703 931	134.6%	7 229 668	663.6%	7 229 668	663.6%	6 523 665	113.3%	16.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	244 822	53.1%	140 760	6.9%	86 748	2.7%	1 950 356	77.6%	2 422 336	33.2%	-	-	-	-
Trade and Other Receivables from Exchange Transac	337 247	73.1%	22 794	2.3%	18 964	2.1%	198 600	21.9%	607 605	12.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	402 641	36.3%	110 756	7.4%	37 558	2.5%	559 339	59.8%	1 450 111	20.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	153 832	14.2%	51 964	4.7%	34 331	3.1%	837 130	78.0%	1 099 177	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	75 804	16.5%	22 782	5.0%	13 307	2.9%	345 856	75.5%	458 429	6.3%	-	-	-	-
Receivables from Exchange Transactions - Property R	51 805	8.1%	10 348	1.6%	10 643	1.6%	569 084	88.7%	641 330	8.8%	-	-	-	-
Interest on Arrear Debtor Accounts	52 805	6.7%	24 099	3.0%	21 432	2.7%	700 168	87.6%	799 438	11.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(60 963)	17.4%	(55 506)	15.9%	(21 791)	6.2%	(209 853)	59.9%	(327 112)	(7.4%)	-	-	-	-
Total By Income Source	**1 682 198**	**23.1%**	**327 786**	**4.5%**	**201 938**	**2.8%**	**5 077 681**	**69.7%**	**7 289 543**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	84 169	37.2%	21 116	9.3%	12 796	5.7%	107 822	47.7%	225 843	3.1%	-	-	-	-
Commercial	604 822	54.4%	79 745	5.4%	34 034	2.3%	527 395	37.9%	1 472 996	20.2%	-	-	-	-
Households	852 204	11.6%	201 744	2.8%	174 190	2.4%	4 579 977	77.0%	5 810 660	79.7%	-	-	-	-
Other	87 004	21.0%	24 938	6.0%	(19 022)	4.1%	(137 494)	33.0%	(319 922)	(4.4%)	-	-	-	-
Total By Customer Group	**1 682 198**	**23.1%**	**327 786**	**4.5%**	**201 938**	**2.8%**	**5 077 681**	**69.7%**	**7 289 543**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	551 645	100.9%	2 160	4%	75	-	(9 929)	(1.3%)	546 972	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**551 645**	**100.9%**	**2 160**	**4%**	**75**	**-**	**(9 929)**	**(1.3%)**	**546 972**	**100.0%**

Contact Details

Municipal Manager	Mr Ashmal Ebrahim	021 400 1330
Financial Manager	Mr Kevin Jacoby	021 400 2356

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MATZIKAMA (WC011)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**252 214**	**254 584**	**69 386**	**27.5%**	**58 925**	**23.4%**	**59 304**	**22.9%**	**55 025**	**21.6%**	**241 640**	**94.9%**	**41 685**	**91.0%**	**34.2%**
Property rates	37 264	40 170	15 739	42.3%	7 292	19.6%	6 817	17.0%	6 791	16.9%	36 698	91.1%	6 887	95.7%	(1.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	96 739	97 038	22 684	23.4%	22 421	23.2%	26 603	27.3%	22 807	23.5%	94 515	97.3%	20 642	98.8%	10.5%
Service charges - water revenue	19 726	17 230	2 794	16.0%	4 691	26.8%	4 624	26.8%	3 568	20.4%	15 164	87.9%	3 992	124.2%	(10.7%)
Service charges - sanitation revenue	13 914	13 918	3 332	24.1%	3 268	23.5%	3 197	23.9%	3 166	22.8%	12 974	93.2%	3 179	97.7%	(.3%)
Service charges - refuse revenue	13 865	13 868	3 427	24.7%	3 348	24.1%	3 291	23.7%	3 254	23.5%	13 319	96.0%	3 216	96.5%	1.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 468	3 442	960	21.4%	1 078	24.1%	1 199	33.9%	830	23.8%	4 077	111.9%	541	81.2%	49.1%
Interest earned - external investments	689	1 649	260	37.1%	327	46.8%	210	20.0%	686	60.5%	1 483	141.4%	335	148.3%	205.2%
Interest earned - outstanding debtors	2 324	2 766	686	27.2%	756	29.8%	843	30.2%	832	29.9%	3 103	112.1%	641	121.4%	30.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 089	2 230	431	20.7%	469	22.4%	380	17.0%	547	24.5%	1 828	81.8%	395	88.3%	38.5%
Licences and permits	1 829	1 168	482	26.4%	443	24.2%	400	34.8%	498	42.6%	1 828	156.7%	443	167.8%	29.6%
Agency services	2 706	2 706	637	23.5%	1 240	46.0%	(238)	(8.7%)	1 090	40.3%	2 728	101.1%	292	109.9%	274.5%
Transfers recognised - operational	50 766	52 300	17 334	34.1%	13 803	27.2%	10 352	19.8%	9 991	19.1%	51 480	98.4%	7	74.2%	(100.0%)
Other own revenue	1 801	2 013	558	31.0%	388	21.6%	343	15.2%	400	19.9%	1 689	70.1%	346	72.2%	(14.9%)
Gains on disposal of PPE	3 833	3 833	122	3.2%	36	9%	155	3.3%	379	10.1%	692	23.3%	22	4.8%	2 400.0%
Operating Expenditure	**240 334**	**261 283**	**59 238**	**25.2%**	**52 604**	**21.2%**	**56 157**	**21.5%**	**56 356**	**21.6%**	**215 355**	**82.4%**	**43 621**	**81.3%**	**23.8%**
Employee related costs	92 703	92 602	19 538	21.1%	24 435	26.2%	22 217	24.0%	21 710	23.4%	87 912	94.9%	19 117	93.1%	13.6%
Remuneration of councillors	6 100	6 094	1 344	21.9%	1 422	23.1%	1 684	27.1%	1 511	24.8%	5 821	87.3%	1 429	88.9%	5.7%
Debt impairment	8 688	17 188	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	11 152	11 752	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	7 763	8 662	-	-	-	-	1 700	19.9%	1 684	19.7%	3 384	39.6%	1 617	47.3%	(7.3%)
Bulk purchases	83 460	83 660	22 223	26.6%	16 575	22.2%	21 250	25.6%	20 710	24.8%	82 758	99.6%	16 527	98.2%	25.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	531	121	-	-	-	-	-	-	-	-	-	-	-	4.2%	-
Transfers and grants	975	972	208	21.4%	234	24.0%	478	49.2%	32	3.3%	953	97.8%	224	66.8%	(85.7%)
Other expenditure	28 928	40 781	6 955	17.9%	7 948	20.6%	8 822	21.7%	10 704	26.2%	34 428	84.4%	8 674	81.7%	52.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**3 880**	**(6 699)**	**10 148**		**6 321**		**2 147**		**(1 331)**		**26 284**		**(4 916)**		
Transfers recognised - capital	24 880	26 699	-	-	-	-	-	-	24 112	100.1%	24 112	100.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**28 880**	**19 403**	**10 148**		**6 321**		**2 147**		**24 783**		**52 399**		**(4 916)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**28 880**	**19 403**	**10 148**		**6 321**		**2 147**		**24 783**		**52 399**		**(4 916)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**28 880**	**19 403**	**10 148**		**6 321**		**2 147**		**24 783**		**52 399**		**(4 916)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**28 880**	**19 403**	**10 148**		**6 321**		**2 147**		**24 783**		**52 399**		**(4 916)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**20 770**	**30 478**	**2 684**	**9.0%**	**4 599**	**15.4%**	**4 711**	**15.5%**	**15 600**	**51.2%**	**27 594**	**90.5%**	**19 650**	**89.1%**	**(20.6%)**
National Government	24 718	24 718	2 648	10.7%	4 293	17.2%	3 979	16.1%	10 807	43.7%	21 685	87.7%	9 210	95.1%	17.3%
Provincial Government	264	1 368	-	-	2	.8%	269	19.7%	947	69.2%	1 217	89.0%	1 346	87.8%	(29.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**24 980**	**26 084**	**2 648**	**10.6%**	**4 292**	**17.8%**	**4 248**	**16.3%**	**11 754**	**45.1%**	**22 902**	**87.8%**	**10 556**	**94.7%**	**11.3%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 790	4 393	36	.7%	346	7.2%	463	10.5%	3 846	87.5%	4 691	106.8%	9 094	78.3%	(57.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**20 770**	**30 478**	**2 684**	**9.0%**	**4 599**	**15.4%**	**4 711**	**15.5%**	**15 600**	**51.2%**	**27 594**	**90.5%**	**19 650**	**89.1%**	**(20.6%)**
Governance and Administration	**165**	**165**	**6**	**4.0%**	**117**	**69.9%**	**74**	**59.9%**	**111**	**91.9%**	**308**	**186.8%**	**765**	**81.1%**	**(85.5%)**
Executive & Council	153	88	6	4.2%	6	3.2%	34	34.2%	88	57.6%	134	150.6%	188	81.8%	(71.9%)
Budget & Treasury Office	345	292	-	-	226	65.5%	-	-	87	31.0%	268	187.9%	-	-	(100.0%)
Corporate Services	-	-	-	-	(0)	-	41	-	-	-	41	-	91	87.1%	(100.0%)
Community and Public Safety	**1 647**	**3 317**	**8**	**.4%**	**14**	**1.0%**	**1 705**	**14.9%**	**1 697**	**70.1%**	**3 424**	**93.9%**	**1 424**	**17.4%**	**19.3%**
Community & Social Services	279	533	8	2.8%	36	9.0%	10	1.9%	467	89.2%	511	97.7%	1 318	14.8%	(64.6%)
Sport And Recreation	1 367	1 684	-	-	8	.6%	320	19.8%	1 231	72.1%	1 559	91.4%	107	93.1%	1 131.8%
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	300	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**9 888**	**8 755**	**-**	**-**	**251**	**2.5%**	**1 383**	**15.7%**	**5 941**	**68.2%**	**7 576**	**86.8%**	**3 674**	**88.2%**	**61.7%**
Planning and Development	150	208	-	-	30	21.0%	60	35.2%	60	27.5%	150	68.0%	-	-	(100.0%)
Road Transport	9 738	8 468	-	-	219	2.3%	1 303	15.4%	5 878	69.4%	7 399	87.4%	3 674	88.2%	59.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 548**	**19 152**	**2 669**	**15.2%**	**4 077**	**23.2%**	**2 943**	**15.3%**	**7 859**	**40.9%**	**17 548**	**91.4%**	**14 261**	**136.7%**	**(44.9%)**
Electricity	2 700	3 000	-	-	-	-	674	22.5%	2 274	68.6%	2 948	89.4%	314	72.1%	623.9%
Water	9 650	9 650	486	5.3%	3 218	33.6%	2 087	23.9%	2 286	25.2%	8 047	89.6%	268	74.1%	818.8%
Waste Water Management	2 900	4 680	2 202	56.6%	818	21.6%	168	3.5%	960	20.6%	4 150	88.7%	2 406	92.9%	(60.2%)
Waste Management	1 900	2 132	-	-	42	2.2%	30	1.6%	2 339	109.8%	2 410	113.0%	9 591	20 726.9%	(72.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**269 134**	**269 875**	**87 243**	**33.5%**	**81 227**	**31.2%**	**71 973**	**27.6%**	**71 789**	**27.5%**	**312 232**	**119.7%**	**48 867**	**116.3%**	**46.9%**
Property rates, penalties and collection charges	34 731	36 955	11 270	32.4%	9 919	28.6%	10 875	29.4%	11 355	30.7%	43 420	117.5%	9 750	117.7%	16.5%
Service charges	104 667	109 666	41 666	39.8%	38 671	37.0%	40 266	36.8%	41 977	38.3%	166 580	152.0%	34 648	137.9%	16.8%
Other revenue	10 926	11 558	3 072	28.1%	4 212	38.6%	2 142	18.5%	19 527	168.9%	28 952	250.5%	2 208	150.2%	827.7%
Government - operating	92 769	92 269	22 566	42.4%	16 946	31.8%	15 268	25.4%			52 302	99.9%		97.2%	
Government - capital	24 000	24 000	8 000	33.3%	11 000	45.8%	3 000	12.5%			22 000	91.7%		91.7%	
Interest	1 808	1 808	609	31.5%	1 081	59.8%	1 422	78.7%	1 021	43.8%	4 607	155.0%	866	631.4%	75.6%
Dividends															
Payments	**(217 880)**	**(224 620)**	**(73 480)**	**34.6%**	**(65 682)**	**30.1%**	**(64 249)**	**28.6%**	**(76 338)**	**34.0%**	**(281 748)**	**125.3%**	**(54 559)**	**112.9%**	**40.1%**
Suppliers and employees	(213 021)	(220 018)	(70 286)	35.3%	(65 429)	29.6%	(62 066)	28.1%	(74 623)	33.9%	(277 404)	126.6%	(52 026)	113.5%	47.8%

Finance charges	(1 376)	(3 308)	-	-	-	-	(1 705)	51.3%	(1 686)	50.6%	(3 366)	101.9%	(3 787)	98.5%	(53.2%)
Transfers and grants	(870)	(525)	(339)	31.4%	(134)	34.0%	(478)	49.0%	(52)	3.3%	(663)	87.8%	(239)	154.2%	(62.7%)
Net Cash from/(used) Operating Activities	**42 254**	**30 053**	**11 746**	**27.8%**	**12 564**	**36.8%**	**7 724**	**21.4%**	**(4 558)**	**(12.8%)**	**30 486**	**84.6%**	**(5 632)**	**129.7%**	**(19.2%)**
Cash Flow from Investing Activities															
Receipts	**3 838**	**3 834**	**152**	**4.0%**	**36**	**.9%**	**120**	**3.4%**	**570**	**15.1%**	**896**	**23.4%**	**22**	**.4%**	**2 460.4%**
Proceeds on disposal of PPE	3 809	3 809	152	4.0%	36	.9%	120	3.3%	570	15.1%	896	23.5%	22	.4%	2 460.4%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	25	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(29 770)**	**(30 478)**	**(2 686)**	**9.0%**	**(4 556)**	**15.4%**	**(4 711)**	**15.5%**	**(15 668)**	**51.2%**	**(27 594)**	**90.5%**	**(11 339)**	**86.3%**	**37.3%**
Capital assets	(29 770)	(30 478)	(2 686)	9.0%	(4 556)	15.4%	(4 711)	15.5%	(15 668)	51.2%	(27 594)	90.5%	(11 339)	86.3%	37.3%
Net Cash from/(used) Investing Activities	**(25 931)**	**(26 644)**	**(2 531)**	**9.8%**	**(4 562)**	**17.6%**	**(4 592)**	**17.2%**	**(15 022)**	**56.4%**	**(26 698)**	**100.2%**	**(11 327)**	**112.2%**	**32.5%**
Cash Flow from Financing Activities															
Receipts	**229**	**922**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	229	922	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 070)**	**(4 470)**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 467)**	**100.1%**	**(4 467)**	**100.1%**	**(1 047)**	**155.7%**	**46.7%**
Repayment of borrowing	(8 070)	(4 470)	-	-	-	-	-	-	(4 467)	100.1%	(4 467)	100.1%	(1 047)	155.7%	46.7%
Net Cash from/(used) Financing Activities	**(7 840)**	**(3 518)**	**-**	**-**	**-**	**-**	**-**	**-**	**(4 467)**	**126.8%**	**(4 467)**	**126.8%**	**(3 042)**	**163.4%**	**46.7%**
Net Increase/(Decrease) in cash held	**8 522**	**3 893**	**9 217**	**108.1%**	**11 002**	**129.1%**	**3 142**	**53.3%**	**(24 012)**	**(407.8%)**	**(673)**	**(11.4%)**	**(20 012)**	**(858.1%)**	**20.5%**
Cash/cash equivalents at the year begin:	1 804	16 730	16 730	986.1%	19 946	1 156.1%	30 664	269.6%	34 664	317.8%	16 730	100.0%	30 568	183.3%	12.2%
Cash/cash equivalents at the year end:	10 326	16 638	19 946	160.2%	30 931	299.7%	34 660	305.1%	10 658	66.5%	16 658	66.5%	10 378	575.3%	(3.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	802	9.2%	736	8.4%	632	4.2%	6 584	75.2%	8 754	16.1%	-	-	6 667	76.2%
Trade and Other Receivables from Exchange Transac	4 602	70.8%	1 124	16.3%	668	9.7%	199	2.9%	6 600	12.2%	10 450	154.2%	1 196	16.5%
Receivables from Non-exchange Transactions - Prop	2 128	29.0%	594	8.1%	280	3.8%	4 304	58.7%	7 332	13.6%	93	7%	3 415	46.5%
Receivables from Exchange Transactions - Waste Wat	1 164	11.6%	586	5.9%	432	4.3%	7 888	78.3%	10 072	18.6%	-	-	8 484	84.3%
Receivables from Exchange Transactions - Waste Wat	1 065	12.3%	533	6.0%	377	4.3%	6 838	77.4%	8 838	16.3%	-	-	6 831	77.3%
Receivables from Exchange Transactions - Property R	11	7.3%	4	2.7%	3	2.0%	125	87.9%	142	3%	-	-	348	244.5%
Interest on Arrear Debtor Accounts	276	4.0%	262	3.8%	238	3.4%	6 171	88.8%	6 948	12.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	855	17.4%	316	6.4%	105	2.8%	4 046	79.9%	5 286	9.8%	-	-	13 221	267.9%
Total By Income Source	**11 318**	**20.8%**	**4 186**	**7.7%**	**2 638**	**4.9%**	**36 255**	**66.6%**	**54 345**	**100.0%**	**10 543**	**19.4%**	**40 493**	**74.5%**
Debtors Age Analysis By Customer Group														
Organs of State	764	32.3%	36	1.5%	38	1.6%	1 581	64.7%	2 449	4.5%	-	-	-	-
Commercial	606	53.4%	181	15.9%	76	1.2%	514	33.4%	1 541	2.8%	-	-	-	-
Households	7 884	18.1%	2 848	6.6%	1 736	4.1%	29 792	71.0%	41 948	77.2%	-	-	-	-
Other	2 123	35.2%	1 122	18.3%	846	10.1%	4 332	31.4%	8 412	15.5%	10 543	125.2%	40 493	481.3%
Total By Customer Group	**11 318**	**20.8%**	**4 186**	**7.7%**	**2 638**	**4.9%**	**36 255**	**66.6%**	**54 345**	**100.0%**	**10 543**	**19.4%**	**40 493**	**74.5%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 946	99.7%	63	.8%	4	.1%	4	-	7 917	94.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	253	37.8%	192	42.2%	-	-	-	-	455	5.4%
Total	**8 199**	**96.9%**	**255**	**3.0%**	**4**	**.1%**	**4**	**-**	**8 372**	**100.0%**

Contact Details

Municipal Manager	Mr Mark Bolton	027 201 3300
Financial Manager	Mr Mark Bolton	027 201 3336

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CEDERBERG (WC012)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q on % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**222 211**	**226 132**	**66 934**	**30.1%**	**58 383**	**26.3%**	**51 346**	**21.7%**	**50 080**	**21.2%**	**226 742**	**96.8%**	**45 214**	**94.0%**	**10.8%**
Property rates	30 991	33 733	9 331	30.1%	7 375	23.8%	7 599	22.5%	7 168	21.2%	31 463	93.2%	7 043	93.8%	(2.0%)
Property rates - penalties and collection charges	900	1 600	-	-	2	0.2%	1 170	73.4%	348	21.8%	1 520	95.0%	-	-	(100.0%)
Service charges - electricity revenue	71 990	73 033	17 999	25.0%	16 277	22.6%	17 682	24.0%	16 527	22.6%	68 484	93.8%	16 336	99.8%	1.4%
Service charges - water revenue	27 438	23 748	4 682	17.1%	5 832	21.3%	7 191	29.9%	4 047	19.1%	22 112	93.1%	5 216	118.3%	(12.8%)
Service charges - sanitation revenue	7 393	8 384	2 056	28.2%	2 132	29.2%	1 901	22.7%	1 981	23.6%	8 070	96.2%	1 711	100.4%	15.8%
Service charges - refuse revenue	6 356	6 430	1 794	27.1%	1 750	27.1%	1 794	28.0%	1 717	26.7%	6 827	106.2%	1 582	103.5%	8.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 210	3 540	688	19.2%	1 167	33.4%	894	25.2%	460	13.0%	3 212	90.4%	437	99.4%	12.7%
Interest earned - external investments	220	200	138	59.8%	91	39.4%	66	18.7%	82	17.8%	356	101.6%	113	122.7%	(44.6%)
Interest earned - outstanding debtors	2 113	2 613	844	27.1%	880	28.3%	(428)	(16.4%)	854	32.7%	2 149	82.2%	607	95.2%	40.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 814	2 800	849	30.2%	321	11.2%	532	19.0%	680	23.9%	2 382	82.9%	218	33.3%	229.7%
Licences and permits	562	561	432	44.6%	-	-	302	31.4%	177	18.4%	908	94.5%	336	27.9%	(191.2%)
Agency services	1 362	1 362	383	42.3%	390	43.1%	14	1.0%	490	36.1%	1 277	121.4%	597	153.4%	(9.3%)
Transfers recognised - operational	54 103	69 103	27 319	50.4%	19 688	34.5%	10 343	15.0%	13 356	19.3%	69 707	100.9%	9 838	96.8%	35.8%
Other own revenue	2 121	2 222	350	16.5%	1 470	69.3%	2 400	45.7%	1 643	30.8%	5 863	110.9%	1 556	169.4%	21.2%
Gains on disposal of PPE	4 000	4 000	-	-	1 817	45.4%	63	1.1%	18	4%	1 879	47.0%	2	15.8%	810.5%
Operating Expenditure	**221 469**	**242 695**	**63 490**	**28.7%**	**56 559**	**25.5%**	**48 687**	**20.1%**	**59 054**	**24.3%**	**229 850**	**95.4%**	**40 875**	**95.0%**	**27.9%**
Employee related costs	64 733	70 681	17 910	27.7%	16 238	25.1%	16 293	23.1%	16 344	23.2%	66 803	99.8%	15 539	95.6%	5.4%
Remuneration of councillors	4 615	4 674	1 024	21.8%	1 057	22.6%	1 016	21.8%	1 027	22.0%	4 124	90.0%	1 124	95.3%	(-9%)
Debt impairment	8 000	8 000	2 000	25.0%	2 000	25.0%	2 000	25.0%	2 000	25.0%	8 000	100.0%	2 000	100.0%	-
Depreciation and asset impairment	16 000	16 000	3 746	23.4%	3 746	23.4%	3 746	23.4%	3 747	23.4%	14 984	93.7%	3 312	85.8%	13.1%
Finance charges	1 620	1 620	3 284	68.1%	1 628	33.8%	1 621	-	889	-	7 422	-	1 024	138.2%	(273.9%)
Bulk purchases	60 000	60 620	19 799	32.8%	17 481	29.8%	13 677	22.9%	14 077	23.0%	65 163	107.1%	13 524	102.7%	10.9%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	62 069	80 616	15 736	25.3%	21 409	34.5%	10 121	12.3%	21 710	26.2%	68 976	85.6%	10 932	69.8%	98.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**742**	**(6 559)**	**3 425**		**(8 176)**		**2 659**		**(9 066)**		**(11 946)**		**(1 661)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	**742**	**(6 559)**	**3 425**		**(8 176)**		**2 659**		**(9 066)**		**(11 946)**		**(1 661)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**742**	**(6 559)**	**3 425**		**(8 176)**		**2 659**		**(9 066)**		**(11 946)**		**(1 661)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**742**	**(6 559)**	**3 425**		**(8 176)**		**2 659**		**(9 066)**		**(11 946)**		**(1 661)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**742**	**(6 559)**	**3 425**		**(8 176)**		**2 659**		**(9 066)**		**(11 946)**		**(1 661)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q on % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**70 581**	**59 574**	**10 583**	**15.0%**	**9 586**	**13.6%**	**11 534**	**22.8%**	**11 817**	**23.4%**	**43 519**	**86.1%**	**14 489**	**56.7%**	**(18.4%)**
National Government	31 772	41 863	8 668	16.7%	7 326	14.1%	10 794	25.8%	9 518	22.7%	36 505	87.2%	12 022	71.0%	(20.8%)
Provincial Government	5 409	2 887	-	-	850	15.8%	580	20.1%	748	25.9%	2 178	75.5%	836	35.6%	21.4%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**37 221**	**44 750**	**8 668**	**15.1%**	**8 176**	**14.0%**	**11 374**	**25.4%**	**10 266**	**22.9%**	**38 484**	**86.4%**	**12 858**	**69.3%**	**(18.8%)**
Borrowing	11 360	3 093	1 913	13.7%	614	5.4%	124	4.0%	551	29.2%	3 104	102.6%	1 324	17.6%	(41.9%)
Internally generated funds	1 780	2 731	402	22.6%	596	33.5%	35	1.3%	648	23.9%	1 681	62.0%	296	63.1%	118.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**70 581**	**59 574**	**10 583**	**15.0%**	**9 586**	**13.6%**	**11 534**	**22.8%**	**11 817**	**23.4%**	**43 519**	**86.1%**	**14 489**	**56.7%**	**(18.4%)**
Governance and Administration	3 164	4 164	469	14.7%	778	24.5%	41	1.7%	89	8.9%	1 378	48.7%	1 648	14.4%	(77.9%)
Executive & Council	400	547	310	77.6%	130	32.6%	-	-	-	-	440	80.4%	23	15.6%	(100.0%)
Budget & Treasury Office	100	100	-	-	2	1.2%	12	85.4%	-	-	12	100.0%	12	45.7%	(100.0%)
Corporate Services	1 661	940	91	5.5%	56	3.4%	16	3.0%	89	16.2%	267	59.2%	260	64.4%	(68.6%)
Community and Public Safety	8 454	10 834	3 426	37.9%	1 516	17.9%	1 833	16.9%	1 646	15.2%	8 760	80.8%	3 431	91.4%	(57.9%)
Community & Social Services	1 634	10 834	2 326	27.8%	3 918	4.03%	1 631	15.1%	1 646	15.2%	9 705	89.6%	2 613	77.2%	(37.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 916**	**2 910**	**917**	**15.5%**	**276**	**4.7%**	**60**	**2.3%**	**138**	**4.7%**	**1 397**	**48.0%**	**2 151**	**90.3%**	**(93.6%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 916	2 910	917	15.5%	276	4.7%	60	2.3%	138	4.7%	1 397	48.0%	2 151	90.3%	(93.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**53 448**	**35 730**	**6 768**	**12.6%**	**5 164**	**9.7%**	**9 795**	**27.4%**	**9 944**	**27.8%**	**31 664**	**88.6%**	**9 489**	**40.6%**	**5.7%**
Electricity	12 900	2 000	-	-	750	5.8%	62	3.1%	2 287	94.5%	3 100	88.0%	55	49.5%	4,054.4%
Water	14 260	5 600	1 005	7.0%	730	5.1%	320	6.0%	1 540	28.5%	3 429	66.6%	2 298	25.8%	(33.0%)
Waste Water Management	26 188	25 166	5 078	20.2%	3 397	13.6%	9 404	37.3%	5 647	22.4%	23 527	92.9%	6 903	58.8%	(19.0%)
Waste Management	1 000	1 000	685	43.9%	288	24.6%	-	-	470	31.7%	1 003	100.2%	86	-	450.6%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**263 693**	**257 474**	**74 625**	**28.3%**	**70 550**	**29.8%**	**57 637**	**22.4%**	**53 627**	**20.8%**	**264 438**	**102.7%**	**44 192**	**96.0%**	**21.3%**
Property rates, penalties and collection charges	34 561	30 900	8 214	23.5%	6 540	18.7%	4 799	15.5%	9 070	29.4%	28 623	92.6%	5 898	91.0%	53.9%
Service charges	167 364	99 542	27 498	25.8%	20 368	23.6%	37 269	37.2%	37 141	37.3%	167 166	167.7%	29 617	169.9%	8.3%
Other revenue	9 422	11 508	2 716	30.2%	5 673	59.0%	4 032	35.0%	3 812	33.2%	15 944	138.5%	2 162	99.1%	-14.7%
Government - operating	34 153	69 163	27 319	80.4%	21 346	33.4%	10 523	15.2%	13 336	19.3%	72 544	105.0%	5 633	94.8%	33.8%
Government - capital	17 653	45 752	8 707	49.3%	16 623	100.0%	1 014	2.2%	0	0.0%	26 344	57.6%	0	0.0%	-100.0%
Interest	1 024	1 152	337	32.9%	249	24.3%	760	23.3%	340	33.1%	1 101	97.0%	205	22.1%	39.8%
Dividends															
Payments	**(183 698)**	**(269 427)**	**(70 430)**	**38.4%**	**(67 326)**	**34.8%**	**(44 782)**	**21.4%**	**(58 298)**	**27.8%**	**(240 834)**	**115.8%**	**(44 818)**	**153.8%**	**30.1%**
Suppliers and employees	(161 398)	(203 201)	(69 564)	36.3%	(65 698)	34.2%	(44 029)	21.6%	(58 238)	28.8%	(237 530)	116.8%	(44 767)	104.4%	30.1%

Finance charges	(1 200)	(6 034)	(840)	37.7%	(1 426)	70.6%	(753)	12.5%	(58)	1.0%	(3 008)	549.8%	(50)	39.2%	13.2%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**69 594**	**49 040**	**4 194**	**6.0%**	**11 224**	**16.0%**	**12 855**	**26.0%**	**(4 668)**	**(9.7%)**	**23 605**	**49.1%**	**(627)**	**62.8%**	**644.7%**
Cash Flow from Investing Activities															
Receipts	**4 000**	**8 473**	**1 877**	**46.9%**	**1 750**	**43.7%**	**(2 673)**	**(31.5%)**	**7 480**	**88.4%**	**8 443**	**99.6%**	**8 450**	**(42.5%)**	**17.0%**
Proceeds on disposal of PPE	4 000	4 000	-	-	1 817	45.4%	9	2%	16	4%	1 844	46.1%	-	9.4%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	4 473	1 877	-	(66)	-	(3 682)	(59.9%)	7 471	167.0%	6 599	147.5%	8 450	-	16.7%
Payments	**(70 532)**	**(50 514)**	**(10 583)**	**15.0%**	**(9 586)**	**13.6%**	**(6 163)**	**12.2%**	**(4 336)**	**8.6%**	**(30 670)**	**60.7%**	**(14 643)**	**55.9%**	**(69.1%)**
Capital assets	(71 982)	(50 514)	(10 583)	15.0%	(9 586)	13.6%	(6 163)	12.2%	(4 336)	8.6%	(30 670)	60.7%	(14 643)	55.9%	(69.1%)
Net Cash from/(used) Investing Activities	**(66 532)**	**(42 040)**	**(8 706)**	**13.1%**	**(7 836)**	**11.8%**	**(8 836)**	**21.0%**	**3 144**	**(7.5%)**	**(22 227)**	**52.9%**	**(7 643)**	**70.8%**	**(141.2%)**
Cash Flow from Financing Activities															
Receipts	**11 588**	**2 000**	**-**	**-**	**2 000**	**17.3%**	**-**	**-**	**2 000**	**100.0%**	**4 000**	**200.0%**	**5 000**	**100.1%**	**(60.0%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	11 588	2 000	-	-	2 000	17.3%	-	-	2 000	100.0%	4 000	200.0%	5 000	102.7%	(60.0%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(5 588)**	**(5 520)**	**(1 360)**	**24.9%**	**(1 627)**	**29.7%**	**(1 743)**	**31.7%**	**-**	**-**	**(4 130)**	**75.1%**	**(518)**	**59.8%**	**(100.0%)**
Repayment of borrowing	(5 588)	(5 520)	(1 360)	24.9%	(1 627)	29.7%	(1 743)	31.7%	-	-	(4 130)	75.1%	(518)	59.8%	(100.0%)
Net Cash from/(used) Financing Activities	**6 000**	**(3 520)**	**(1 360)**	**(22.5%)**	**373**	**10.6%**	**(1 743)**	**49.6%**	**2 000**	**(57.1%)**	**(130)**	**4.0%**	**4 482**	**161.7%**	**(55.4%)**
Net Increase/(Decrease) in cash held	**9 462**	**2 440**	**(5 881)**	**(61.9%)**	**4 261**	**45.0%**	**2 274**	**52.9%**	**484**	**19.8%**	**1 239**	**50.8%**	**(3 788)**	**(67.8%)**	**(112.8%)**
Cash/cash equivalents at the year begin:	5 000	500	535	10.7%	(3 398)	(107.1%)	(666)	(169.0%)	1 279	243.9%	500	100.0%	4 629	48.4%	(73.2%)
Cash/cash equivalents at the year end:	**14 463**	**2 912**	**(5 356)**	**(370.8%)**	**(946)**	**(6.8%)**	**1 278**	**43.9%**	**1 764**	**39.2%**	**1 764**	**39.2%**	**535**	**10.7%**	**236.1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 402	5.6%	1 346	6.4%	938	4.6%	14 992	19.2%	19 688	39.7%	-	-	-	-
Trade and Other Receivables from Exchange Transac	2 600	46.6%	1 152	5.4%	438	2.1%	5 154	43.1%	12 020	17.7%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 016	13.6%	1 132	5.3%	631	3.1%	16 048	19.7%	20 382	30.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	782	9.1%	498	5.7%	373	4.0%	7 008	69.8%	8 672	12.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	672	9.6%	448	6.3%	302	5.0%	5 658	79.2%	7 034	10.3%	-	-	-	-
Receivables from Exchange Transactions - Property R	3	4%	0	3%	0	4%	8	88.2%	9	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	36	27.4%	(0)	(4.6%)	(31)	(14.8%)	318	91.8%	348	0%	-	-	-	-
Total By Income Source	**11 889**	**17.5%**	**4 396**	**6.5%**	**2 674**	**3.9%**	**49 010**	**72.1%**	**67 970**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	894	47.1%	45	2.1%	16	1.1%	710	49.7%	1 472	2.2%	-	-	-	-
Commercial	6 237	34.2%	1 522	8.1%	692	3.7%	17 286	87.1%	25 782	37.9%	-	-	-	-
Households	4 757	12.8%	2 828	6.7%	1 966	4.7%	31 000	75.8%	40 552	59.7%	-	-	-	-
Other	521	13.8%	132	12.8%	88	8.7%	314	22.7%	2 163	3.2%	-	-	-	-
Total By Customer Group	**11 889**	**17.5%**	**4 396**	**6.5%**	**2 674**	**3.9%**	**49 010**	**72.1%**	**67 970**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 151	100.0%	-	-	-	-	-	-	1 151	19.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 416	92.7%	341	7.2%	5	1%	-	-	4 762	80.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**5 567**	**94.1%**	**341**	**5.8%**	**5**	**1%**	**-**	**-**	**5 913**	**100.0%**

Contact Details

Municipal Manager	Mr Gerrit Matthys	027 482 8000
Financial Manager	Mr Erico Alfred	027 482 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BERGRIVER (WC013)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**291 746**	**293 657**	**70 133**	**27.9%**	**65 188**	**25.9%**	**89 033**	**33.5%**	**89 426**	**27.2%**	**314 778**	**106.5%**	**50 166**	**99.9%**	**60.3%**
Property rates	51 928	51 116	20 513	39.5%	10 584	20.4%	17 880	34.9%	10 628	20.8%	59 605	116.6%	9 937	102.3%	8.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	89 576	90 776	20 958	23.4%	22 392	24.9%	40 391	44.5%	24 532	27.0%	108 127	119.1%	21 886	100.7%	12.0%
Service charges - water revenue	24 339	24 639	4 186	17.3%	6 377	26.2%	12 981	52.7%	5 522	22.4%	29 071	118.0%	6 034	114.9%	(8.5%)
Service charges - sanitation revenue	8 508	9 808	2 541	29.9%	2 521	29.6%	4 304	43.7%	2 078	26.2%	11 443	121.2%	2 270	103.9%	8.8%
Service charges - refuse revenue	15 766	16 466	4 182	26.4%	4 194	26.6%	7 191	43.7%	4 322	26.2%	19 810	120.7%	3 937	101.7%	9.8%
Service charges - other	100	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 697	3 697	1 007	27.2%	1 535	41.5%	1 311	35.5%	483	13.1%	4 336	117.3%	618	108.1%	(33.2%)
Interest earned - external investments	2 200	2 200	913	40.8%	1 006	44.7%	1 048	32.2%	1 330	40.9%	4 297	132.2%	988	161.8%	33.1%
Interest earned - outstanding debtors	3 000	3 000	908	30.3%	911	30.4%	1 084	49.5%	880	30.0%	4 784	133.1%	766	114.2%	38.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 157	4 157	282	6.4%	332	8.0%	160	4.4%	711	17.3%	1 506	36.7%	402	37.4%	77.0%
Licences and permits	1 593	1 593	-	-	71	4.5%	217	20.4%	322	19.4%	609	44.2%	-	-	(100.0%)
Agency services	2 841	2 841	484	22.7%	531	26.0%	618	29.4%	521	20.8%	2 762	165.9%	420	99.7%	23.8%
Transfers recognised - operational	40 017	81 181	13 002	32.2%	14 084	34.8%	10 264	12.8%	27 709	34.1%	65 113	80.2%	23 07	99.8%	1273.7%
Other own revenue	3 287	3 500	1 136	34.5%	798	24.0%	982	27.9%	787	22.5%	3 972	184.2%	885	103.1%	(11.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**258 226**	**380 757**	**55 095**	**21.7%**	**70 454**	**27.3%**	**58 674**	**19.5%**	**88 481**	**29.4%**	**273 883**	**91.9%**	**59 440**	**93.9%**	**48.8%**
Employee related costs	97 737	97 21	22 101	22.6%	26 638	27.3%	22 589	23.2%	23 951	24.6%	95 279	98.0%	20 902	95.2%	14.6%
Remuneration of councillors	5 274	4 07	1 261	23.9%	1 28	24.3%	1 464	33.5%	1 060	26.0%	5 061	116.6%	1 041	103.9%	(8.3%)
Debt impairment	3 800	4 622	956	25.2%	956	25.2%	1 239	27.3%	1 376	30.4%	4 522	100.0%	1 27	105.2%	7.8%
Depreciation and asset impairment	17 944	18 026	4 531	25.2%	4 441	24.8%	4 024	25.1%	4 043	25.2%	18 038	100.0%	3 974	98.9%	17.3%
Finance charges	15 860	11 730	492	4.0%	3 202	29.9%	827	7.3%	2 987	33.8%	8 508	72.1%	4 045	103.8%	(8.7%)
Bulk purchases	73 300	72 300	16 194	22.4%	20 339	28.1%	17 449	24.1%	11 817	16.3%	65 799	90.8%	14 027	99.3%	(15.8%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	3 331	3 331	978	29.4%	663	19.9%	600	27.9%	745	22.3%	2 214	66.4%	651	66.5%	(12.7%)
Other expenditure	40 981	89 627	9 612	23.5%	12 66	27.7%	9 622	10.8%	40 760	45.5%	72 61	81.1%	12 77	90.1%	219.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(6 477)**	**(5 099)**	**14 038**		**(5 265)**		**40 359**		**(9 055)**		**41 095**		**(9 273)**		
Transfers recognised - capital	53 201	20 676	-	-	2 460	4.6%	3 285	15.9%	5 210	25.2%	10 955	53.0%	3 181	42.7%	63.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**46 824**	**15 616**	**14 038**		**(2 806)**		**43 644**		**(3 825)**		**52 050**		**(6 134)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**46 824**	**15 616**	**14 038**		**(2 806)**		**43 644**		**(3 825)**		**52 050**		**(6 134)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**46 824**	**15 616**	**14 038**		**(2 806)**		**43 644**		**(3 825)**		**52 050**		**(6 134)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**46 824**	**15 616**	**14 038**		**(2 806)**		**43 644**		**(3 825)**		**52 050**		**(6 134)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**69 200**	**34 691**	**333**	**.5%**	**21 973**	**31.8%**	**9 261**	**26.7%**	**19 014**	**54.8%**	**50 581**	**145.8%**	**21 682**	**91.7%**	**(12.3%)**
National Government	16 146	19 987	60	.4%	3 368	22.1%	4 260	21.3%	11 263	56.3%	19 180	96.0%	13 261	88.8%	(15.1%)
Provincial Government	35 155	600	-	-	15 447	39.5%	2 680	446.6%	328	53.8%	18 457	3 052.5%	376	115.8%	(14.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**53 301**	**20 552**	**60**	**.1%**	**19 815**	**34.4%**	**6 988**	**33.9%**	**11 587**	**56.3%**	**37 647**	**182.8%**	**13 640**	**89.3%**	**(15.1%)**
Borrowing	6 730	6 130	9	.1%	947	14.4%	1 749	28.5%	3 947	49.6%	6 7	93.7%	3 685	110.8%	(46.5%)
Internally generated funds	7 769	7 889	264	3.4%	2 011	25.9%	523	6.7%	4 384	55.6%	7 18	91.2%	2 357	81.5%	86.0%
Public contributions and donations	-	83	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**69 200**	**34 691**	**333**	**.5%**	**21 973**	**31.8%**	**9 261**	**26.7%**	**19 014**	**54.8%**	**50 581**	**145.8%**	**21 682**	**91.7%**	**(12.3%)**
Governance and Administration	**1 141**	**1 696**	**65**	**5.9%**	**1 188**	**104.1%**	**15**	**.9%**	**1 494**	**88.1%**	**3 764**	**221.9%**	**1 109**	**81.4%**	**(51.1%)**
Executive & Council	84	84	3	3.1%	-	-	-	-	45	54.0%	48	57.1%	83	69.1%	(45.1%)
Budget & Treasury Office	820	820	3	.3%	20	2.7%	-	-	500	60.9%	524	63.9%	595	91.2%	39.3%
Corporate Services	2 229	1 741	89	4.0%	1 144	51.3%	13	.7%	498	28.3%	1 744	97.9%	682	94.4%	(69.6%)
Community and Public Safety	**43 516**	**4 540**	**16**	**.0%**	**11 554**	**17.9%**	**1 614**	**34.9%**	**3 41**	**93.1%**	**19 595**	**489.1%**	**1 676**	**84.9%**	**41.9%**
Community & Social Services	719	730	-	-	109	15.2%	90	12.2%	546	74.9%	746	101.1%	414	102.2%	32.1%
Sport And Recreation	2 687	2 442	72	2.7%	458	17.1%	827	29.8%	1 134	50.1%	2 17	92.2%	1 025	73.4%	43.8%
Public Safety	1 629	366	4	.3%	39	2.4%	192	54.6%	141	39.2%	43	119.6%	59	97.3%	137.8%
Housing	38 481	-	-	-	10 257	26.6%	2 605	-	-	-	17 862	-	4	99.3%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 436**	**4 373**	**94**	**2.1%**	**1 047**	**23.6%**	**1 549**	**35.4%**	**1 541**	**35.2%**	**4 231**	**96.7%**	**3 347**	**95.9%**	**(54.0%)**
Planning and Development	89	92	-	-	-	-	-	-	7	7.9%	7	7.9%	3	37.9%	16.7%
Road Transport	4 346	4 33	94	2.2%	1 047	23.9%	1 549	35.8%	1 527	35.0%	4 217	97.7%	3 344	96.5%	(54.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**10 631**	**23 120**	**69**	**.4%**	**3 858**	**26.7%**	**3 883**	**16.8%**	**14 008**	**60.6%**	**21 818**	**94.4%**	**15 287**	**91.9%**	**(8.4%)**
Electricity	3 800	5 600	19	.5%	300	5.4%	725	12.7%	3 868	69.1%	4 912	89.6%	1 714	99.4%	126.8%
Water	10 878	12 868	34	.3%	3 558	26.5%	2 458	19.1%	8 907	54.1%	12 943	97.5%	11 231	90.1%	(39.9%)
Waste Water Management	1 446	3 928	19	1.3%	387	26.8%	535	13.6%	2 967	75.1%	3 8	88.6%	1 941	88.6%	(84.6%)
Waste Management	507	727	2	.3%	68	13.5%	165	28.2%	266	34.2%	49	73.4%	396	97.7%	(68.9%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**300 209**	**314 582**	**91 157**	**30.4%**	**85 131**	**28.4%**	**86 599**	**27.5%**	**82 484**	**26.2%**	**345 372**	**109.8%**	**62 331**	**196.9%**	**32.3%**
Property rates, penalties and collection charges	51 828	51 114	15 772	30.4%	12 183	23.4%	10 139	19.8%	10 946	21.4%	49 019	95.9%	9 222	82.7%	17.4%
Service charges	157 594	144 676	37 387	27.2%	36 667	26.6%	49 636	38.2%	49 202	37.9%	155 892	167.2%	34 451	117.4%	16.4%
Other revenue	12 645	10 548	8 456	66.9%	8 127	64.3%	12 382	119.5%	17 542	162.8%	42 511	427.6%	4 225	260.4%	75.4%
Government - operating	42 017	70 648	19 569	46.6%	11 124	27.1%	11 163	15.8%	2 600	3.9%	41 310	58.8%	842	92.4%	117.8%
Government - capital	33 125	36 596	9 973	30.1%	16 051	48.5%	3 279	12.0%	11 194	41.0%	40 497	111.2%	12 647	97.1%	232.5%
Interest	2 000	2 000	0	0.0%	350	17.5%	0	0.0%	0	0.0%	1 350	39.8%	1 077	58.2%	64.7%
Dividends	300	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0.0%
Payments	**(269 282)**	**(325 443)**	**(77 990)**	**29.0%**	**(80 551)**	**31.0%**	**(95 557)**	**36.6%**	**(71 127)**	**30.2%**	**(319 264)**	**135.6%**	**(59 804)**	**159.3%**	**31.0%**
Suppliers and employees	(252 598)	(229 152)	(77 010)	30.3%	(80 271)	31.0%	(86 633)	37.5%	(67 459)	29.0%	(310 500)	136.0%	(54 788)	110.1%	23.1%

Finance charges	(10 884)	(3 600)	-	-	(7 717)	24.6%	(33)	.8%	(2 676)	70.7%	(6 310)	140.7%	(3 184)	91.8%	(6.0%)
Transfers and grants	(2 331)	(3 224)	(676)	20.4%	(482)	14.9%	(629)	27.9%	(542)	22.3%	(3 214)	86.0%	(631)	98.2%	(127.5%)
Net Cash from/(used) Operating Activities	**30 837**	**79 149**	**13 187**	**42.8%**	**1 591**	**5.1%**	**2**	**-**	**11 357**	**14.4%**	**26 188**	**33.8%**	**3 237**	**94.4%**	**222.9%**
Cash Flow from Investing Activities															
Receipts	**851**	**(151)**	**-**	**-**	**-**	**-**	**20 342**	**(13 311.8%)**	**5 013**	**(3 329.9%)**	**25 355**	**(16 841.7%)**	**-**	**(622.8%)**	**(100.0%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	851	(151)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	20 342	-	5 013	-	25 355	-	-	-	(100.0%)
Payments	**(30 730)**	**(44 924)**	**(333)**	**1.1%**	**(8 716)**	**21.8%**	**19 261)**	**20.6%**	**(19 014)**	**42.3%**	**(35 324)**	**78.6%**	**(21 692)**	**95.7%**	**(12.3%)**
Capital assets	(30 730)	(44 924)	(333)	1.1%	(8 716)	21.8%	(9 243)	20.6%	(19 014)	42.3%	(35 324)	78.6%	(21 692)	95.7%	(12.3%)
Net Cash from/(used) Investing Activities	**(29 880)**	**(45 074)**	**(333)**	**1.1%**	**(8 716)**	**22.5%**	**11 081**	**(24.6%)**	**(14 001)**	**31.1%**	**(9 969)**	**22.1%**	**(21 692)**	**169.8%**	**(37.4%)**
Cash Flow from Financing Activities															
Receipts	**6 266**	**6 230**	**-**	**-**	**-**	**-**	**-**	**-**	**5 700**	**91.4%**	**5 700**	**91.4%**	**-**	**-**	**(100.0%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	6 130	6 130	-	-	-	-	-	-	5 700	93.0%	5 700	93.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	136	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(1 449)**	**(12 839)**	**(177)**	**7.3%**	**(1 428)**	**58.8%**	**(169)**	**1.1%**	**(1 619)**	**10.3%**	**(4 666)**	**44.3%**	**(1 938)**	**70.7%**	**58.7%**
Repayment of borrowing	(2 465)	(12 839)	(177)	7.3%	(1 428)	58.8%	(169)	1.1%	(1 619)	10.3%	(4 666)	44.3%	(1 938)	70.7%	58.7%
Net Cash from/(used) Financing Activities	**2 800**	**(6 552)**	**(177)**	**(4.7%)**	**(1 428)**	**(37.6%)**	**(169)**	**2.9%**	**1 838**	**(27.8%)**	**34**	**(.5%)**	**(1 938)**	**(422.6%)**	**(194.4%)**
Net Increase/(Decrease) in cash held	**4 828**	**27 483**	**12 657**	**262.1%**	**(9 552)**	**(196.9%)**	**10 894**	**39.6%**	**(813)**	**(3.0%)**	**16 173**	**58.8%**	**(20 393)**	**(20.8%)**	**(96.0%)**
Cash/cash equivalents at the year begin:	37 769	45 507	45 346	137.9%	61 002	161.6%	34 436	157.7%	60 334	132.3%	48 644	113.6%	47 416	161.9%	37.8%
Cash/cash equivalents at the year end:	42 597	79 118	91 692	140.1%	54 436	103.7%	60 330	93.2%	64 517	92.8%	64 817	93.0%	27 023	79.8%	139.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 307	20.2%	787	6.9%	538	4.7%	5 860	69.0%	9 504	13.4%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	4 177	24.4%	710	6.4%	498	3.6%	4 667	26.4%	11 340	16.2%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	3 129	27.1%	677	6.5%	696	6.0%	6 751	59.4%	11 502	16.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	845	12.8%	588	6.8%	347	4.7%	5 686	75.7%	7 386	10.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 603	16.7%	756	7.3%	538	5.6%	7 564	73.0%	10 561	15.6%	-	-	-	-
Receivables from Exchange Transactions - Property R	3	11.3%	2	6.3%	1	4.6%	22	77.9%	28	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	177	100.0%	177	2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 385	13.4%	2 481	13.1%	331	1.7%	13 268	71.8%	18 955	27.2%	-	-	-	-
Total By Income Source	**16 799**	**24.1%**	**6 255**	**9.0%**	**2 948**	**4.3%**	**43 715**	**62.8%**	**69 616**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(19)	(5.1%)	68	6.9%	46	3.2%	1 368	95.0%	1 440	2.1%	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	16 813	24.7%	6 182	9.0%	2 900	4.1%	42 348	62.1%	68 176	97.9%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**16 799**	**24.1%**	**6 255**	**9.0%**	**2 948**	**4.1%**	**43 715**	**62.8%**	**69 616**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Dons		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 792	100.0%	-	-	-	-	-	-	6 792	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**6 792**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**6 792**	**100.0%**

Contact Details

Municipal Manager	Mr H Linde	023 913 8000
Financial Manager	Jo-ann Nolte-A	023 913 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SALDANHA BAY (WC014)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**837 486**	**867 669**	**225 967**	**27.0%**	**198 816**	**23.9%**	**201 319**	**23.2%**	**193 216**	**22.3%**	**820 268**	**94.6%**	**138 621**	**95.2%**	**40.0%**
Property rates	156 166	172 466	59 663	38.4%	37 978	23.7%	39 486	20.7%	37 727	21.9%	170 460	98.8%	28 202	102.1%	33.8%
Property rates - penalties and collection charges	2 500	3 000	671	18.2%	614	17.5%	694	21.9%	668	22.3%	2 668	87.0%	596	91.7%	(12.4%)
Service charges - electricity revenue	291 808	286 007	71 760	24.8%	66 460	23.8%	68 431	23.9%	59 662	20.8%	266 780	92.9%	49 628	89.1%	19.2%
Service charges - water revenue	113 007	111 070	26 457	23.3%	29 460	25.8%	23 974	20.5%	22 230	19.9%	112 120	100.5%	16 202	99.8%	37.2%
Service charges - sanitation revenue	61 161	50 084	12 731	20.8%	11 723	23.9%	11 609	23.2%	15 602	31.1%	51 664	103.2%	9 664	91.2%	58.7%
Service charges - refuse revenue	46 925	46 646	11 666	24.9%	11 668	25.2%	11 917	25.6%	11 668	25.7%	47 429	101.7%	10 241	102.7%	16.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	13 623	13 142	3 452	25.3%	4 440	32.6%	3 666	33.4%	2 450	18.6%	14 007	106.1%	2 486	101.4%	(1.4%)
Interest earned - external investments	21 000	26 900	7 003	33.3%	7 901	37.6%	8 316	28.8%	9 235	31.9%	32 456	112.4%	7 633	112.1%	22.2%
Interest earned - outstanding debtors	5 778	6 680	1 732	29.4%	1 736	30.0%	1 926	28.8%	1 915	28.7%	7 310	109.4%	1 918	89.8%	0.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 018	4 030	838	20.8%	1 545	51.2%	2 310	57.4%	2 940	73.0%	7 634	189.4%	646	72.1%	4384%
Licences and permits	1 323	1 160	282	21.4%	232	18.0%	297	23.0%	341	29.8%	1 350	116.7%	378	97.4%	(10.2%)
Agency services	3 769	4 230	974	26.2%	1 171	31.6%	1 153	29.4%	1 196	28.6%	4 391	104.6%	1 116	114.4%	8.0%
Transfers recognised - operational	112 111	123 900	24 276	21.7%	20 768	18.5%	16 794	13.6%	2 468	2.0%	64 305	51.9%	2 713	78.7%	(9.0%)
Other own revenue	13 027	14 672	4 238	31.9%	4 222	31.2%	3 167	21.6%	24 809	169.9%	36 417	248.2%	6 450	161.9%	284.5%
Gains on disposal of PPE	-	469	-	-	594	-	1 555	2084.6%	272	58.2%	1 865	398.0%	-	-	(100.0%)
Operating Expenditure	**927 016**	**927 685**	**179 633**	**19.4%**	**202 045**	**21.8%**	**197 931**	**21.1%**	**197 415**	**21.1%**	**777 044**	**83.8%**	**188 958**	**85.1%**	**4.5%**
Employee related costs	267 568	273 644	60 575	22.6%	74 498	27.8%	64 752	23.8%	63 338	24.0%	263 163	97.3%	60 343	93.8%	10.1%
Remuneration of councillors	9 616	9 512	2 158	22.4%	2 158	22.4%	2 026	20.2%	2 213	23.9%	8 554	89.6%	2 491	96.2%	(8.8%)
Debt impairment	22 063	22 071	5 531	25.0%	5 531	25.0%	5 643	25.0%	5 697	26.1%	22 571	100.0%	10 691	124.1%	(46.5%)
Depreciation and asset impairment	129 977	129 977	29 446	22.6%	29 692	22.7%	27 096	21.0%	17 963	13.9%	104 193	79.1%	23 516	74.1%	(23.7%)
Finance charges	24 016	16 830	6 002	25.0%	3 358	14.0%	4 382	23.7%	6 244	33.8%	20 006	118.9%	2 488	92.8%	153.8%
Bulk purchases	274 847	277 548	59 868	21.8%	59 897	20.5%	62 597	23.6%	64 967	23.4%	247 331	87.7%	54 616	86.1%	19.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	3 430	-	-	-	-	2 216	61.0%	894	24.8%	3 110	85.7%	-	-	(100.0%)
Transfers and grants	2 215	2 215	-	-	738	33.3%	738	33.3%	738	33.3%	2 215	100.0%	733	100.0%	0.6%
Other expenditure	197 321	201 327	19 938	9.8%	30 060	16.8%	27 974	13.9%	33 560	16.4%	112 511	56.1%	34 022	69.7%	(4.4%)
Loss on disposal of PPE	-	131	24	-	104	-	14	24.2%	135	73.8%	338	190.0%	307	204.8%	(56.4%)
Surplus/(Deficit)	**(89 530)**	**(79 016)**	**46 274**		**(3 228)**		**3 389**		**(4 199)**		**43 216**		**(50 937)**		
Transfers recognised - capital	31 209	60 331	-	-	-	-	-	-	32 250	46.4%	32 250	46.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	(6 347)	6 038	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(64 735)**	**3 844**	**46 274**		**(3 228)**		**3 389**		**28 051**		**73 506**		**(50 937)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(64 735)**	**3 844**	**46 274**		**(3 228)**		**3 389**		**28 051**		**73 506**		**(50 937)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(64 735)**	**3 844**	**46 274**		**(3 228)**		**3 389**		**28 051**		**73 506**		**(50 937)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(64 735)**	**3 844**	**46 274**		**(3 228)**		**3 389**		**28 051**		**73 506**		**(50 937)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**199 537**	**215 809**	**20 661**	**10.4%**	**22 908**	**11.5%**	**52 363**	**24.3%**	**42 728**	**19.8%**	**138 661**	**64.3%**	**69 061**	**74.2%**	**(38.9%)**
National Government	20 178	20 778	4 088	20.3%	5 946	27.5%	2 055	9.7%	7 031	33.8%	19 071	89.9%	7 381	86.3%	(4.7%)
Provincial Government	11 030	44 522	931	8.4%	546	5.0%	39 820	89.8%	4 111	9.4%	45 312	81.5%	7 160	84.3%	(42.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	311	-	-	92	-	-	-	-	-	92	29.7%	2 413	-	(100.0%)
Transfers recognised - capital	**31 208**	**65 612**	**5 019**	**16.1%**	**6 584**	**18.8%**	**33 021**	**60.7%**	**11 202**	**17.1%**	**55 536**	**53.3%**	**16 954**	**100.3%**	**(34.0%)**
Borrowing	47 000	42 252	306	0.7%	1 998	4.2%	6 197	14.7%	9 462	22.4%	17 963	42.5%	858	-	(981.3%)
Internally generated funds	114 922	93 347	15 336	13.3%	14 428	12.7%	9 769	9.8%	19 533	19.7%	59 066	59.7%	37 512	62.1%	(47.9%)
Public contributions and donations	6 347	8 598	-	-	135	2.1%	3 772	43.9%	2 534	29.5%	6 440	74.9%	4 758	680.0%	(46.7%)
Capital Expenditure Standard Classification	**199 537**	**215 809**	**20 661**	**10.4%**	**22 908**	**11.5%**	**52 363**	**24.3%**	**42 728**	**19.8%**	**138 661**	**64.3%**	**69 061**	**74.2%**	**(38.9%)**
Governance and Administration	**19 136**	**16 194**	**954**	**5.7%**	**1 199**	**6.3%**	**11 152**	**68.9%**	**4 166**	**11.9%**	**17 471**	**77.9%**	**3 454**	**81.9%**	**20.6%**
Executive & Council	10	202	-	-	0	49.6%	20	9.3%	143	424%	164	122%	158	100.6%	(9.7%)
Budget & Treasury Office	822	642	8	1.1%	52	6.3%	277	33.4%	160	39.9%	322	57.2%	185	46.3%	9.1%
Corporate Services	22 555	15 033	946	2.7%	2 256	7.1%	21 216	58.7%	3 873	16.7%	48 273	73.2%	2 333	85.4%	101.7%
Community and Public Safety	**44 164**	**19 144**	**7 476**	**4.9%**	**1 674**	**11.8%**	**6 403**	**44.4%**	**8 147**	**59.9%**	**19 951**	**18.4%**	**8 644**	**81.1%**	**-5.8%**
Community & Social Services	2 025	3 047	23	1.3%	266	12.1%	560	19.1%	1 305	42.7%	2 255	73.9%	328	39.8%	296.5%
Sport And Recreation	38 191	12 643	2 476	6.5%	1 062	13.2%	5 024	15.4%	6 449	19.8%	15 011	58.2%	7 425	92.8%	(13.2%)
Public Safety	4 168	3 314	158	3.8%	276	6.6%	768	23.2%	389	11.7%	1 591	47.8%	254	63.9%	53.0%
Housing	780	150	-	-	-	-	50	59.0%	-	-	50	59.0%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**49 135**	**54 431**	**7 452**	**15.2%**	**5 491**	**11.2%**	**6 254**	**11.5%**	**16 103**	**29.7%**	**35 301**	**65.0%**	**15 334**	**75.7%**	**5.0%**
Planning and Development	994	1 668	674	67.8%	102	10.4%	6	0%	-	-	1 022	66.6%	15	62.5%	(100.0%)
Road Transport	48 141	53 362	6 578	13.7%	5 339	11.1%	6 248	11.7%	16 103	30.2%	34 348	64.4%	15 318	76.1%	5.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**72 888**	**65 953**	**9 657**	**13.4%**	**9 388**	**13.0%**	**8 122**	**12.3%**	**12 188**	**18.5%**	**39 356**	**59.7%**	**34 661**	**74.9%**	**(64.2%)**
Electricity	26 118	22 358	1 682	6.7%	4 540	17.4%	5 004	22.4%	4 784	21.4%	15 831	70.8%	8 807	78.9%	(45.7%)
Water	6 066	6 833	288	4.8%	1 576	26.0%	76	1.1%	1 091	16.0%	3 031	44.4%	10 172	82.5%	(89.3%)
Waste Water Management	32 604	30 307	6 732	20.7%	1 974	6.0%	1 868	6.2%	4 460	14.7%	15 034	49.6%	11 871	73.4%	(62.4%)
Waste Management	7 099	6 455	1 119	15.8%	1 298	17.9%	1 173	18.2%	1 854	28.9%	5 457	84.9%	3 868	71.7%	(53.1%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**849 822**	**945 241**	**239 606**	**28.2%**	**245 154**	**28.8%**	**285 909**	**30.2%**	**246 591**	**26.1%**	**1 017 259**	**107.6%**	**167 765**	**101.4%**	**47.0%**
Property rates, penalties and collection charges	153 316	170 216	54 582	35.6%	44 905	29.3%	37 977	22.3%	40 329	23.7%	177 793	104.5%	29 617	83.7%	39.0%
Service charges	463 399	469 247	119 203	25.7%	131 416	28.4%	104 766	22.7%	120 586	25.9%	491 940	101.2%	89 831	103.3%	25.7%
Other revenue	42 441	63 758	16 338	42.1%	23 971	53.1%	36 242	59.8%	19 922	30.8%	97 352	162.2%	12 446	105.8%	45.7%
Government - operating	112 119	123 900	22 146	20.1%	33 438	29.6%	31 940	25.9%	17 339	14.5%	114 825	92.7%	12 114	78.3%	71.1%
Government - capital	70 711	77 660	21 756	30.7%	7 424	10.5%	24 991	32.2%	26 566	34.2%	80 737	103.9%	21 116	99.2%	25.8%
Investments	26 421	34 398	4 022	15.1%	9 446	35.8%	16 113	39.6%	11 782	34.2%	37 667	110.2%	10 624	119.2%	10.8%
Dividends															
Payments	**(789 838)**	**(789 353)**	**(150 580)**	**27.2%**	**(211 107)**	**38.1%**	**(192 267)**	**25.6%**	**(238 154)**	**31.8%**	**(832 678)**	**108.2%**	**(161 634)**	**103.1%**	**47.3%**
Suppliers and employees	(686 020)	(762 713)	(150 580)	27.8%	(208 187)	38.2%	(191 455)	25.1%	(235 423)	30.9%	(825 068)	108.2%	(158 682)	103.1%	48.5%

Finance charges	(9 766)	(4 210)	(6)		(2 224)	23.0%	(4)	-1%	(2 024)	48.9%	(4 063)	99.2%	(2 467)	99.3%	(1927%)
Transfers and grants	(2 210)	(2 210)	-		(738)	33.3%	(738)	33.3%	(738)	33.3%	(2 210)	100.0%	(733)	100.2%	0.2%
Net Cash from/(used) Operating Activities	**146 735**	**173 939**	**46 196**	**33.0%**	**32 997**	**22.8%**	**83 763**	**53.3%**	**8 397**	**4.8%**	**185 172**	**105.2%**	**6 111**	**94.4%**	**37.4%**
Cash Flow from Investing Activities															
Receipts	**-**	**3 500**	**1 331**	**-**	**1 623**	**-**	**-**	**-**	**1 695**	**48.4%**	**4 649**	**132.8%**	**778**	**-**	**117.9%**
Proceeds on disposal of PPE	-	3 500	1 331	-	1 623	-	-	-	1 695	48.4%	4 649	132.8%	778	-	117.9%
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(169 637)**	**(284 043)**	**(19 932)**	**11.7%**	**(28 178)**	**11.9%**	**(48 637)**	**23.8%**	**(35 648)**	**17.1%**	**(123 788)**	**66.9%**	**(53 799)**	**91.3%**	**(37.2%)**
Capital assets	(169 637)	(284 043)	(19 932)	11.7%	(28 178)	11.9%	(48 637)	23.8%	(35 648)	17.1%	(123 788)	66.9%	(53 799)	91.3%	(37.2%)
Net Cash from/(used) Investing Activities	**(169 637)**	**(281 043)**	**(18 592)**	**11.0%**	**(18 555)**	**10.9%**	**(48 637)**	**24.2%**	**(33 954)**	**16.8%**	**(119 139)**	**59.3%**	**(53 013)**	**89.8%**	**(39.4%)**
Cash Flow from Financing Activities															
Receipts	**48 518**	**49 510**	**369**	**.8%**	**438**	**.9%**	**173**	**.4%**	**47 327**	**97.6%**	**48 266**	**99.8%**	**473**	**111.3%**	**9 904.0%**
Short term loans	-	-	-		-		-		-		-		-		
Borrowing long term/refinancing	47 860	47 860	-		-		-		47 860	100.0%	47 860	100.0%	-	-	(100.0%)
Increase /decrease in consumer deposits	1 400	1 400	369	26.4%	438	29.7%	173	11.9%	267	19.4%	1 238	88.4%	473	-	(43.6%)
Payments	**(9 686)**	**(7 650)**	**(14)**	**.1%**	**(1 610)**	**21.1%**	**-**	**-**	**(1 610)**	**58.3%**	**(7 410)**	**97.9%**	**(1 310)**	**54.9%**	**(17.1%)**
Repayment of borrowing	(9 686)	(7 650)	(14)	.2%	(1 610)	21.0%	-	-	(1 610)	58.3%	(7 410)	97.9%	(1 310)	54.9%	(17.1%)
Net Cash from/(used) Financing Activities	**39 834**	**40 910**	**355**	**.9%**	**(1 172)**	**(2.9%)**	**172**	**.4%**	**43 511**	**106.4%**	**40 857**	**99.9%**	**(4 758)**	**92.2%**	**(1 014.9%)**
Net Increase/(Decrease) in cash held	**19 931**	**13 786**	**30 960**	**162.3%**	**12 240**	**64.4%**	**45 238**	**286.6%**	**18 953**	**117.3%**	**106 901**	**677.2%**	**(53 657)**	**45.8%**	**(124.8%)**
Cash/cash equivalents at the year begin:	360 603	390 046	385 599	106.4%	439 498	116.6%	438 758	110.9%	460 946	122.3%	390 684	100.0%	468 164	100.3%	17.7%
Cash/cash equivalents at the year end:	**384 681**	**411 398**	**426 468**	**111.1%**	**439 788**	**114.2%**	**483 946**	**117.8%**	**502 588**	**122.1%**	**592 586**	**122.1%**	**390 587**	**106.4%**	**37.1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	10 217	24.0%	1 115	2.7%	922	2.2%	38 802	93.6%	41 057	34.0%	1 626	2.9%	(459)	(1.0%)
Receivables from Exchange Transactions - Property	12 288	86.6%	216	1.1%	148	.8%	1 760	9.2%	19 428	11.4%	433	.9%	(538)	(1.0%)
Receivables from Non-exchange Transactions - Proper	11 824	34.8%	1 020	3.1%	881	2.6%	20 026	59.0%	34 427	20.1%	356	.7%	(454)	(1.0%)
Receivables from Exchange Transactions - Waste Wat	4 269	19.7%	624	2.9%	898	4.1%	15 902	73.3%	21 693	12.7%	605	2.4%	(548)	(1.0%)
Receivables from Exchange Transactions - Waste Ma	4 463	20.2%	611	2.8%	578	2.6%	16 456	74.4%	22 110	12.9%	606	3.7%	(518)	(1.0%)
Receivables from Exchange Transactions - Property R	25	.1%	7	.2%	7	.2%	2 664	99.8%	2 829	1.7%	1 316	47.0%	(124)	(4.5%)
Interest on Arrear Debtor Accounts	59	.2%	62	.2%	91	.4%	25 026	99.2%	25 238	14.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(133)	(4.1%)	15	.5%	75	2.3%	3 128	98.2%	3 185	1.9%	452	14.2%	(109)	(3.2%)
Total By Income Source	**51 141**	**29.9%**	**3 756**	**2.2%**	**3 609**	**2.1%**	**112 378**	**65.7%**	**170 925**	**100.0%**	**5 169**	**3.0%**	**(1 784)**	**(1.0%)**
Debtors Age Analysis By Customer Group														
Organs of State	2 454	54.6%	43	1.0%	59	1.3%	1 922	43.1%	4 459	2.6%	-	-	-	-
Commercial	17 554	31.4%	782	2.3%	633	1.9%	15 034	44.2%	34 007	19.9%	-	-	-	-
Households	31 148	30.0%	2 948	2.8%	2 916	2.8%	95 358	91.8%	132 371	77.5%	-	-	-	-
Other	-	.0%	-	.0%	-	.0%	62	50.1%	62	.0%	5 169	3 524.8%	(1 784)	(1 353.0%)
Total By Customer Group	**51 141**	**29.9%**	**3 756**	**2.2%**	**3 609**	**2.1%**	**112 378**	**65.7%**	**170 925**	**100.0%**	**5 169**	**3.0%**	**(1 784)**	**(1.0%)**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 431	96.5%	88	2.5%	37	1.0%	39	1.1%	3 595	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**3 431**	**96.5%**	**88**	**2.5%**	**37**	**1.0%**	**39**	**1.1%**	**3 595**	**100.0%**

Contact Details

Municipal Manager	Mr Louis Schoeman	022 701 7006
Financial Manager	Mr Stefan Vorster	022 701 7100

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWARTLAND (WC015)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**496 737**	**539 721**	**134 268**	**27.0%**	**124 732**	**25.1%**	**110 609**	**22.0%**	**119 929**	**22.3%**	**497 539**	**92.4%**	**104 485**	**92.7%**	**14.8%**
Property rates	79 808	79 808	24 902	31.9%	19 101	24.2%	18 447	23.4%	17 455	22.1%	79 805	101.2%	14 706	99.3%	18.7%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	208 823	208 747	57 955	27.8%	52 690	25.2%	53 620	25.7%	52 662	25.2%	216 663	103.8%	49 487	99.8%	6.4%
Service charges - water revenue	41 620	41 696	7 916	19.0%	11 891	28.6%	12 908	31.0%	8 539	20.5%	41 253	98.9%	9 307	112.4%	(8.3%)
Service charges - sanitation revenue	25 137	25 137	6 811	27.1%	6 645	26.4%	6 582	26.2%	6 498	25.9%	26 536	105.6%	5 828	113.8%	11.5%
Service charges - refuse revenue	17 935	17 935	5 048	28.1%	4 918	27.4%	4 884	27.2%	5 028	28.0%	19 884	104.4%	4 531	108.8%	11.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 349	3 349	751	22.4%	1 424	42.5%	1 001	29.9%	463	13.8%	3 639	108.7%	494	105.4%	(6.2%)
Interest earned - external investments	8 300	17 800	43	0%	116	1.4%	102	0%	19 664	110.5%	20 215	113.6%	12 033	165.2%	63.5%
Interest earned - outstanding debtors	1 376	1 376	375	27.2%	414	30.1%	484	35.1%	470	34.1%	1 743	127.1%	386	126.4%	21.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20 730	20 730	1 247	6.0%	1 224	5.9%	1 029	4.0%	1 994	7.7%	5 494	21.2%	1 215	26.8%	45.1%
Licences and permits	3 273	3 272	902	28.1%	921	28.1%	980	30.1%	909	27.8%	3 708	113.1%	834	116.4%	9.1%
Agency services	2 764	2 764	886	31.7%	886	31.7%	863	30.8%	922	33.0%	3 558	127.1%	731	116.3%	26.1%
Transfers recognised - operational	62 704	90 132	21 572	34.4%	17 207	27.5%	12 943	13.8%	-	-	51 772	54.4%	-	48.0%	-
Other own revenue	16 868	16 868	3 627	21.5%	5 176	30.7%	4 445	26.2%	6 116	36.1%	19 214	113.5%	3 044	165.2%	21.3%
Gains on disposal of PPE	200	200	2 470	1 235.2%	2 206	1 112.2%	257	148.2%	408	204.1%	5 452	2 726.6%	834	3 123.5%	(51.0%)
Operating Expenditure	**585 198**	**650 220**	**114 519**	**20.3%**	**139 726**	**24.7%**	**126 694**	**21.3%**	**147 738**	**24.8%**	**528 676**	**88.1%**	**110 736**	**91.7%**	**34.4%**
Employee related costs	156 709	159 072	32 478	20.7%	40 098	25.6%	34 184	21.4%	47 933	30.1%	154 694	97.1%	21 146	89.9%	53.9%
Remuneration of councillors	8 530	9 530	2 000	23.4%	2 160	25.3%	2 280	23.9%	2 741	22.7%	8 444	88.6%	2 317	98.7%	(5.1%)
Debt impairment	24 381	21 012	-	-	-	-	-	-	2 105	6.9%	2 105	6.9%	-	-	(100.0%)
Depreciation and asset impairment	78 876	78 876	19 126	24.2%	19 126	24.2%	19 126	24.2%	19 126	24.2%	76 503	97.0%	18 702	97.4%	2.3%
Finance charges	20 189	14 651	4	-	7 228	35.8%	4	-	7 000	48.7%	14 236	99.6%	7 211	100.5%	(2.3%)
Bulk purchases	167 316	189 284	42 360	22.8%	40 000	24.0%	42 596	22.5%	45 226	23.9%	170 330	90.0%	39 608	91.2%	14.4%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 697	3 660	805	22.0%	930	25.7%	932	25.5%	949	25.9%	3 629	99.1%	892	94.4%	10.0%
Transfers and grants	2 127	2 127	632	29.1%	628	29.6%	224	10.5%	528	24.1%	2 033	90.1%	433	95.8%	23.9%
Other expenditure	70 108	109 622	17 038	24.3%	24 602	35.1%	27 101	24.8%	22 934	20.9%	91 343	83.3%	19 580	87.1%	23.4%
Loss on disposal of PPE	2 165	2 165	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(88 371)**	**(81 499)**	**19 750**		**(14 994)**		**(8 085)**		**(27 799)**		**(31 047)**		**(14 251)**		
Transfers recognised - capital	53 684	80 632	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(34 687)**	**(1 041)**	**19 750**		**(14 994)**		**(8 085)**		**(27 799)**		**(31 047)**		**(14 251)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(34 687)**	**(1 041)**	**19 750**		**(14 994)**		**(8 085)**		**(27 799)**		**(31 047)**		**(14 251)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(34 687)**	**(1 041)**	**19 750**		**(14 994)**		**(8 085)**		**(27 799)**		**(31 047)**		**(14 251)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(34 687)**	**(1 041)**	**19 750**		**(14 994)**		**(8 085)**		**(27 799)**		**(31 047)**		**(14 251)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**92 885**	**90 701**	**5 793**	**6.2%**	**20 192**	**21.7%**	**19 561**	**21.6%**	**34 274**	**37.8%**	**79 820**	**88.0%**	**37 951**	**83.4%**	**(9.7%)**
National Government	20 709	27 709	4 731	22.8%	7 805	37.7%	3 739	13.5%	6 203	22.4%	22 478	81.1%	5 043	123.5%	4.4%
Provincial Government	31 276	31 249	52	2%	9 078	29.0%	7 120	22.8%	14 231	45.5%	30 482	97.5%	8 909	39.3%	59.7%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 984**	**58 958**	**4 783**	**9.2%**	**16 884**	**32.5%**	**10 858**	**18.4%**	**20 434**	**34.7%**	**52 958**	**89.8%**	**14 952**	**80.8%**	**37.0%**
Borrowing	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30 901	30 243	1 020	3.3%	3 308	10.7%	8 647	28.3%	12 301	40.7%	25 175	83.2%	21 539	85.2%	(42.9%)
Public contributions and donations	5 000	5 000	-	-	-	-	153	10.4%	1 539	102.6%	1 694	113.0%	1 500	100.0%	2.6%
Capital Expenditure Standard Classification	**92 885**	**90 701**	**5 793**	**6.2%**	**20 192**	**21.7%**	**19 561**	**21.6%**	**34 274**	**37.8%**	**79 820**	**88.0%**	**37 951**	**83.4%**	**(9.7%)**
Governance and Administration	**10 424**	**9 838**	**514**	**4.9%**	**178**	**1.7%**	**168**	**10.1%**	**1 618**	**16.4%**	**2 512**	**25.5%**	**1 621**	**41.9%**	**(0.2%)**
Executive & Council	843	810	-	-	35	3.5%	241	29.8%	280	34.5%	556	67.4%	66	88.4%	324.5%
Budget & Treasury Office	915	1 130	232	25.3%	12	1.3%	312	27.6%	281	24.9%	825	81.4%	48	41.4%	726.8%
Corporate Services	10 965	7 898	3	-	130	1%	15	2%	1 057	33.1%	1 406	39.2%	168	31.2%	529.5%
Community and Public Safety	**10 441**	**10 110**	**86**	**1%**	**10 477**	**100.3%**	**9 836**	**74.8%**	**14 447**	**58.9%**	**34 847**	**93.9%**	**11 616**	**48.1%**	**24.4%**
Community & Social Services	4 713	608	8	2%	45	1.0%	436	69.6%	1 406	213.7%	1 896	298.4%	55	384.2%	2 452.4%
Sport And Recreation	1 897	1 402	35	2%	797	42.0%	202	13.8%	618	44.7%	1 619	109.4%	195	163.9%	(16.2%)
Public Safety	314	804	10	3.2%	41	13.0%	409	44.2%	428	49.4%	885	99.8%	23	62.7%	1 803.8%
Housing	20 000	20 010	41	0%	9 614	47.8%	8 778	29.0%	12 043	34.3%	30 474	87.0%	10 343	45.3%	11.3%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**32 444**	**31 377**	**4 316**	**13.3%**	**7 679**	**24.3%**	**2 157**	**10.1%**	**5 672**	**26.5%**	**20 027**	**93.7%**	**1 879**	**89.8%**	**201.9%**
Planning and Development	65	65	4	6.2%	1	1.6%	7	12.3%	27	44.4%	39	64.0%	64	302.9%	(58.1%)
Road Transport	32 384	31 317	4 310	13.3%	7 678	24.3%	2 149	10.1%	5 647	26.5%	19 988	93.8%	1 816	87.7%	211.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**17 335**	**20 558**	**1 152**	**6.6%**	**1 564**	**8.7%**	**7 069**	**27.4%**	**12 168**	**47.0%**	**21 932**	**85.4%**	**24 128**	**104.3%**	**(49.6%)**
Electricity	7 642	11 701	623	8.2%	1 139	14.9%	3 553	30.4%	5 791	49.5%	11 106	95.2%	6 643	146.1%	(11.9%)
Water	6 048	6 210	527	8.7%	309	5.1%	3 453	42.1%	2 823	34.4%	7 111	86.6%	591	93.7%	463.4%
Waste Water Management	3 735	2 628	-	-	-	-	-	-	-	-	-	-	17 084	93.5%	(100.0%)
Waste Management	15	15	5	31.9%	21	141.1%	4	24.0%	3 553	23 688.2%	3 583	23 886.2%	-	99.7%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**528 533**	**559 471**	**320 160**	**60.6%**	**238 929**	**45.2%**	**227 981**	**41.4%**	**467 774**	**85.0%**	**1 254 843**	**228.0%**	**285 197**	**175.1%**	**64.0%**
Property rates, penalties and collection charges	74 932	74 932	19 487	26.0%	19 769	26.4%	17 357	23.1%	17 795	23.7%	74 369	99.2%	15 446	95.5%	15.0%
Service charges	378 532	378 532	69 996	34.8%	72 162	35.8%	74 518	36.8%	79 466	35.3%	296 254	183.8%	63 163	97.9%	11.8%
Other revenue	32 101	32 048	160 901	536.3%	50 031	262.5%	76 026	216.4%	309 424	1 102.8%	716 845	2 191.6%	152 623	2 061.3%	59.5%
Government - operating	42 709	99 116	39 356	88.4%	45 907	112.1%	54 040	62.9%	7	-	139 643	158.6%	1 699	99.7%	690.9%
Government - capital	62 759	62 759	4 168	6.6%	1 057	1.2%	11 040	17.6%	-	-	16 265	25.9%	-	0.0%	
Interest	5 501	11 127	45	1.0%	1	0.0%	1	0.0%	20 082	180.1%	20 083	180.5%	12 316	162.3%	64.4%
Dividends															
Payments	**(446 217)**	**(474 463)**	**(427 438)**	**95.8%**	**(216 240)**	**48.5%**	**(180 955)**	**40.2%**	**(155 868)**	**32.9%**	**(980 502)**	**206.7%**	**(126 661)**	**209.3%**	**13.8%**
Suppliers and employees	(423 881)	(427 839)	(429 980)	100.7%	(208 028)	49.0%	(180 455)	41.6%	(149 433)	32.4%	(974 437)	212.8%	(126 668)	213.9%	14.8%

Finance charges	(20 596)	(14 000)	(4)	-	(7 228)	33.8%	(6)	-	(7 163)	48.8%	(14 000)	96.6%	(7 215)	100.8%	(2.2%)
Transfers and grants	(2 121)	(2 122)	(446)	21.0%	(452)	21.2%	(58)	2.7%	(382)	17.9%	(1 024)	63.4%	(284)	64.3%	33.2%
Net Cash from/(used) Operating Activities	**62 316**	**70 859**	**(107 278)**	**(135.3%)**	**22 657**	**27.6%**	**37 465**	**49.3%**	**311 903**	**410.4%**	**264 788**	**348.4%**	**140 238**	**(18.7%)**	**118.4%**
Cash Flow from Investing Activities															
Receipts	**1 733**	**221**	**2 470**	**143.3%**	**2 226**	**128.2%**	**297**	**134.2%**	**466**	**183.7%**	**5 459**	**2 462.0%**	**665**	**2 752.1%**	**(58.9%)**
Proceeds on disposal of PPE	1 705	200	2 470	145.3%	2 226	130.6%	297	148.2%	466	233.1%	5 459	2 689.6%	665	3 039.2%	(58.9%)
Decrease in non-current debtors	28	21	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(92 880)**	**(90 701)**	**(5 356)**	**5.8%**	**(19 691)**	**21.2%**	**(18 858)**	**20.8%**	**(34 366)**	**37.9%**	**(78 389)**	**86.4%**	**(39 253)**	**82.2%**	**(85.1%)**
Capital assets	(92 880)	(90 701)	(5 356)	5.8%	(19 691)	21.2%	(18 858)	20.8%	(34 366)	37.9%	(78 389)	86.4%	(39 253)	82.2%	(85.1%)
Net Cash from/(used) Investing Activities	**(91 147)**	**(90 480)**	**(2 886)**	**3.2%**	**(17 464)**	**19.2%**	**(18 562)**	**20.5%**	**(33 978)**	**37.6%**	**(72 930)**	**80.6%**	**(37 587)**	**76.7%**	**(9.8%)**
Cash Flow from Financing Activities															
Receipts	**9 091**	**784**	**313**	**3.4%**	**371**	**4.1%**	**272**	**34.6%**	**369**	**38.2%**	**1 256**	**160.1%**	**382**	**289.3%**	**(7%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	291	784	313	92.0%	371	82.8%	272	34.6%	369	38.2%	1 256	160.1%	382	289.3%	(7%)
Payments	**(6 748)**	**(4 914)**	**(49)**	**1%**	**(1 931)**	**13.4%**	**(1 131)**	**37.9%**	**(1 456)**	**43.7%**	**(4 568)**	**169.9%**	**(1 665)**	**99.7%**	**7.9%**
Repayment of borrowing	(6 748)	(4 914)	(49)	1%	(1 931)	13.4%	(1 131)	37.9%	(1 456)	43.7%	(4 568)	169.9%	(1 665)	99.7%	7.9%
Net Cash from/(used) Financing Activities	**2 343**	**(4 130)**	**266**	**6.9%**	**(1 562)**	**(40.7%)**	**(1 011)**	**23.6%**	**(1 088)**	**43.0%**	**(4 134)**	**99.6%**	**(1 653)**	**72.2%**	**9.4%**
Net Increase/(Decrease) in cash held	**(5 502)**	**(10 622)**	**(109 896)**	**1 996.4%**	**3 691**	**(66.3%)**	**17 843**	**(95.8%)**	**276 117**	**(1 482.7%)**	**187 757**	**(1 008.2%)**	**100 997**	**285.5%**	**153.3%**
Cash/cash equivalents at the year begin:	168 123	240 040	123 435	60.4%	13 588	7.2%	17 226	7.0%	33 070	14.2%	123 435	50.0%	54 434	100.0%	143.2%
Cash/cash equivalents at the year end:	**162 619**	**229 603**	**13 539**	**7.4%**	**17 228**	**9.4%**	**35 070**	**15.3%**	**311 187**	**137.5%**	**311 187**	**137.5%**	**155 430**	**65.4%**	**153.2%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 969	47.5%	938	15.7%	233	4.1%	2 109	34.7%	6 079	14.1%	1 045	16.9%	-	-
Receivables from Exchange Transactions	13 601	81.7%	1 927	11.6%	191	1.1%	948	5.7%	16 670	38.7%	203	1.2%	-	-
Receivables from Non-exchange Transactions - Prop	4 828	50.0%	988	10.5%	196	2.0%	3 749	38.5%	9 662	22.9%	210	2.1%	-	-
Receivables from Exchange Transactions - Waste Wa	2 164	47.6%	638	14.0%	140	3.1%	1 601	35.2%	4 545	10.6%	416	9.2%	-	-
Receivables from Exchange Transactions - Waste Wa	1 668	42.2%	488	12.4%	128	3.2%	1 658	42.0%	3 944	9.2%	328	8.3%	-	-
Receivables from Exchange Transactions - Property R	28	51.6%	19	34.4%	3	5.1%	7	12.6%	54	0%	3	5%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	380	46.4%	143	7.0%	60	4.2%	787	43.4%	1 960	4.6%	242	12.2%	-	-
Total By Income Source	**26 238**	**60.9%**	**5 045**	**11.7%**	**960**	**2.2%**	**10 839**	**25.2%**	**43 073**	**100.0%**	**2 425**	**5.6%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 842	76.2%	14	1.0%	32	2.0%	280	20.0%	1 369	3.2%	-	-	-	-
Commercial	10 822	66.7%	1 915	8.8%	185	1.2%	746	5.1%	14 668	33.9%	20	2%	-	-
Households	11 664	45.4%	3 756	15.4%	668	2.7%	8 680	36.0%	24 468	57.3%	2 064	9.7%	-	-
Other	1 108	49.0%	230	9.2%	76	3.1%	927	38.5%	2 402	5.6%	-	-	-	-
Total By Customer Group	**26 238**	**60.9%**	**5 045**	**11.7%**	**960**	**2.2%**	**10 839**	**25.2%**	**43 073**	**100.0%**	**2 425**	**5.6%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	25 716	97.9%	539	1.9%	14	1%	23	1%	26 294	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**25 716**	**97.9%**	**569**	**1.9%**	**14**	**1%**	**23**	**1%**	**26 294**	**100.0%**

Contact Details

Municipal Manager	Mr Jaggie Scholtz	022 487 9400
Financial Manager	Mr Mark Bolton (acting)	022 487 9400

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WEST COAST (DC1)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**338 698**	**384 641**	**101 597**	**30.0%**	**105 980**	**31.0%**	**101 562**	**26.4%**	**72 385**	**18.8%**	**380 574**	**98.9%**	**102 518**	**109.0%**	**(29.4%)**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	110 936	110 706	21 615	19.4%	29 833	27.1%	33 691	30.3%	33 010	27.1%	118 149	104.0%	30 662	99.4%	(3.0%)
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 147	2 147	1 040	33.0%	798	23.4%	667	33.7%	230	7.3%	3 033	96.4%	-	100.0%	(100.0%)
Interest earned - external investments	6 000	6 000	1 038	12.0%	2 310	28.0%	3 378	41.0%	10 494	127.3%	17 213	208.6%	9 006	101.8%	12.8%
Interest earned - outstanding debtors	27	27	-	-	-	-	27	100.0%	-	-	27	100.0%	18	66.7%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	23	23	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	161 072	144 474	39 644	38.3%	39 860	39.4%	36 423	24.7%	26 382	18.2%	141 656	97.9%	44 757	123.7%	(41.1%)
Transfers recognised - operational	84 057	87 711	34 266	39.8%	27 833	32.2%	23 832	26.0%	927	1.1%	85 859	97.9%	8 836	103.4%	(89.5%)
Other own revenue	24 414	20 553	3 973	13.0%	4 345	14.0%	3 570	19.6%	4 342	14.2%	17 752	86.4%	10 886	84.7%	(59.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**332 582**	**389 900**	**78 658**	**23.6%**	**96 315**	**29.0%**	**85 399**	**21.4%**	**103 583**	**25.9%**	**363 900**	**91.0%**	**73 774**	**92.9%**	**40.4%**
Employee related costs	154 268	158 435	31 671	20.7%	36 686	23.8%	32 958	20.8%	49 030	29.1%	147 345	93.1%	24 634	102.4%	35.2%
Remuneration of councillors	5 501	6 336	1 542	28.0%	1 458	24.6%	1 557	24.6%	1 539	24.3%	6 094	96.2%	3 092	97.9%	(50.2%)
Debt impairment	700	700	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 124	14 124	-	-	5 564	39.4%	3 270	23.2%	4 470	31.7%	13 304	94.2%	3 021	77.15	48.2%
Finance charges	10 664	10 664	233	2.2%	2 525	23.7%	2 140	20.1%	4 018	37.7%	8 900	83.5%	4 722	87.5%	(14.9%)
Bulk purchases	10 300	10 300	1 591	15.4%	2 396	23.3%	3 020	29.3%	2 960	28.7%	9 968	96.7%	3 482	107.4%	(17.5%)
Other Materials	41 117	82 708	6 952	16.9%	22 786	57.9%	18 197	22.0%	11 734	14.2%	60 672	73.3%	17 125	96.8%	(31.5%)
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	95 431	97 334	30 417	36.3%	23 012	24.1%	23 966	24.6%	14 433	14.8%	97 829	100.4%	9 000	78.8%	60.2%
Loss on disposal of PPE	-	19 127	-	-	-	-	210	1.4%	19 399	100.8%	19 609	102.2%	-	-	(100.0%)
Surplus/(Deficit)	**6 117**	**(5 059)**	**22 989**		**8 765**		**16 197**		**(31 198)**		**16 673**		**28 738**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	(3 680)	94.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**6 117**	**(5 059)**	**22 989**		**8 765**		**16 197**		**(31 198)**		**16 673**		**25 051**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**6 117**	**(5 059)**	**22 989**		**8 765**		**16 197**		**(31 198)**		**16 673**		**25 051**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**6 117**	**(5 059)**	**22 989**		**8 765**		**16 197**		**(31 198)**		**16 673**		**25 051**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**6 117**	**(5 059)**	**22 989**		**8 765**		**16 197**		**(31 198)**		**16 673**		**25 051**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**8 315**	**7 162**	**5 153**	**62.0%**	**1 712**	**20.6%**	**1 261**	**17.6%**	**3 518**	**49.1%**	**11 644**	**162.6%**	**3 749**	**101.0%**	**(5.9%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	727	122.3%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	**727**	**229.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 315	7 162	5 153	62.0%	1 712	20.6%	1 261	17.6%	3 518	49.1%	11 644	162.6%	3 013	68.5%	16.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**8 315**	**7 162**	**5 153**	**62.0%**	**1 712**	**20.6%**	**1 261**	**17.6%**	**3 518**	**49.1%**	**11 644**	**162.6%**	**3 749**	**101.0%**	**(5.9%)**
Governance and Administration	**168**	**168**	**15**	**9.0%**	**41**	**7.1%**	**8**	**10.7%**	**101**	**401.1%**	**167**	**100.0%**	**141**	**94.7%**	**(41.9%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	13	-	-	-	-	-	-	-	-	13	-	104	1 783.4%	(100.0%)
Corporate Services	168	76	20	11.5%	43	7.1%	8	10.7%	313	401.3%	384	493.3%	38	36.6%	694.5%
Community and Public Safety	**7 441**	**7 437**	**7 407**	**99.5%**	**998**	**41.1%**	**106**	**1.4%**	**644**	**10.9%**	**4 916**	**100.8%**	**1 141**	**99.4%**	**(43.6%)**
Community & Social Services	133	141	88	67.8%	28	22.0%	-	-	20	17.8%	141	100.0%	-	97.0%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 261	2 261	1 979	87.5%	960	42.5%	33	1.5%	907	40.1%	3 879	171.6%	191	99.7%	402.1%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	39	39	-	-	1	0.0%	4	27.9%	12	60.0%	16	40.8%	139	97.0%	(140.2%)
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**5 315**	**4 662**	**3 053**	**57.4%**	**698**	**13.8%**	**1 216**	**26.0%**	**2 201**	**48.5%**	**7 208**	**154.6%**	**3 046**	**102.3%**	**(25.8%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	5 315	4 662	3 053	57.4%	698	13.8%	1 216	26.0%	2 201	48.5%	7 208	154.6%	3 046	102.3%	(25.8%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**338 699**	**384 841**	**207 182**	**61.2%**	**170 396**	**50.3%**	**195 866**	**50.9%**	**368 800**	**95.8%**	**942 244**	**244.8%**	**120 923**	**206.3%**	**205.0%**
Property rates, penalties and collection charges															
Service charges	116 196	116 196	31 615	16.3%	29 833	87.8%	33 594	34.2%	39 916	37.1%	110 158	194.6%	39 885	99.7%	(0.8%)
Other revenue	132 827	179 539	153 242	115.4%	110 378	83.6%	136 638	75.8%	327 308	182.3%	724 010	403.3%	77 664	388.8%	329.8%
Government - operating	86 537	86 332	24 296	28.9%	27 805	32.2%	32 602	39.4%	637	1.1%	85 884	99.6%	3 034	103.3%	(89.7%)
Government - capital													6 340	100.0%	(100.0%)
Interest	8 271	8 277	1 030	12.4%	2 380	27.5%	3 032	41.1%	10 854	126.8%	17 162	207.7%	9 034	162.1%	13.9%
Dividends															
Payments	**(317 697)**	**(365 678)**	**(199 921)**	**68.4%**	**(178 616)**	**56.8%**	**(140 079)**	**38.5%**	**(384 663)**	**105.1%**	**(935 599)**	**344.8%**	**(155 022)**	**251.4%**	**234.5%**
Suppliers and employees	(307 020)	(353 218)	(191 889)	62.5%	(175 492)	57.2%	(138 734)	39.1%	(369 676)	107.2%	(886 990)	249.6%	(110 228)	216.5%	245.1%

Finance charges	(10 684)	(10 684)	(232)	2.2%	(2 325)	22.1%	(2 140)	20.1%	(4 019)	37.7%	(8 693)	83.6%	(4 722)	67.2%	(14 9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**21 552**	**10 952**	**15 291**	**72.7%**	**(7 626)**	**(34.3%)**	**34 987**	**293.0%**	**(13 503)**	**(63.8%)**	**46 735**	**246.5%**	**5 951**	**134.4%**	**(369.3%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(8 318)**	**(7 162)**	**(527)**	**6.3%**	**(1 712)**	**20.6%**	**(1 261)**	**17.6%**	**(2 518)**	**49.1%**	**(7 018)**	**98.0%**	**(3 748)**	**191.8%**	**(5.9%)**
Capital assets	(8 318)	(7 162)	(527)	6.3%	(1 712)	20.6%	(1 261)	17.6%	(2 518)	49.1%	(7 018)	98.0%	(3 748)	191.8%	(5.9%)
Net Cash from/(used) Investing Activities	**(8 318)**	**(7 162)**	**(527)**	**6.3%**	**(1 712)**	**20.6%**	**(1 261)**	**17.6%**	**(2 518)**	**49.1%**	**(7 018)**	**98.0%**	**(3 748)**	**191.8%**	**(5.9%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(14 127)**	**(14 127)**	**(1 555)**	**11.0%**	**(1 460)**	**24.5%**	**(1 618)**	**11.4%**	**(3 618)**	**39.7%**	**(12 236)**	**86.6%**	**(5 171)**	**155.0%**	**8.5%**
Repayment of borrowing	(14 127)	(14 127)	(1 555)	11.0%	(1 460)	24.5%	(1 618)	11.4%	(3 618)	39.7%	(12 236)	86.6%	(5 171)	155.0%	8.5%
Net Cash from/(used) Financing Activities	**(14 127)**	**(14 127)**	**(1 555)**	**11.0%**	**(1 460)**	**24.5%**	**(1 618)**	**11.4%**	**(3 618)**	**39.7%**	**(12 236)**	**86.6%**	**(5 171)**	**155.0%**	**8.5%**
Net Increase/(Decrease) in cash held	**(1 441)**	**(2 328)**	**13 179**	**(914.9%)**	**(12 792)**	**888.0%**	**52 116**	**(2 239.1%)**	**(23 027)**	**1 673.0%**	**27 462**	**(1 180.7%)**	**(3 018)**	**12.5%**	**731.4%**
Cash/cash equivalents at the year begin:	169 028	169 038	199 367	117.7%	212 146	125.5%	199 334	117.9%	251 470	148.8%	226 468	133.9%	169 034	99.9%	419%
Cash/cash equivalents at the year end:	**167 586**	**166 711**	**212 546**	**126.8%**	**199 354**	**119.6%**	**251 470**	**150.8%**	**228 440**	**136.9%**	**226 468**	**135.8%**	**166 034**	**99.6%**	**345%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 484	66.1%	166	4.4%	61	1.6%	36	.9%	3 747	94.6%	-	-	-	-
Receivables from Exchange Transactions	52	71.4%	13	18.4%	7	10.0%	0	.2%	72	1.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	6	77.9%	1	16.1%	1	6.1%	-	-	8	2%	-	-	-	-
Receivables from Exchange Transactions - Property R	73	59.0%	30	24.1%	21	16.9%	-	-	124	3.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	6	91.2%	0	6.6%	0	2.2%	-	-	7	2%	-	-	-	-
Total By Income Source	**3 622**	**91.6%**	**211**	**5.3%**	**90**	**2.3%**	**39**	**.9%**	**3 962**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 481	99.6%	11	.4%	0	-	-	-	2 493	62.1%	-	-	-	-
Commercial	392	100.0%	-	-	-	-	-	-	392	9.8%	-	-	-	-
Households	749	70.1%	200	18.7%	90	8.5%	30	2.8%	1 069	27.0%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**3 622**	**91.6%**	**211**	**5.3%**	**90**	**2.3%**	**39**	**.9%**	**3 953**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 893	100.0%	-	-	-	-	-	-	19 893	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**19 893**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**19 893**	**100.0%**

Contact Details

Municipal Manager	Mr HT Phiva	022-433 8400
Financial Manager	Mr J Rockenkar	022-433 8449

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: WITZENBERG (WC022)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**451 953**	**447 220**	**121 320**	**26.8%**	**97 931**	**21.7%**	**102 063**	**23.0%**	**123 678**	**27.7%**	**445 894**	**99.7%**	**93 053**	**95.0%**	**32.9%**
Property rates	52 316	50 656	29 378	56.1%	8 764	16.8%	7 780	14.0%	10 706	19.2%	56 628	101.7%	11 018	97.4%	(681.2%)
Property rates - penalties and collection charges	866	866	339	38.3%	398	46.0%	326	37.8%	382	44.0%	1 445	166.8%	337	163.0%	13.8%
Service charges - electricity revenue	158 029	156 029	51 221	25.8%	39 492	19.8%	50 413	25.4%	58 310	29.4%	199 440	100.0%	49 091	92.8%	18.8%
Service charges - water revenue	34 986	34 986	7 356	21.7%	9 658	27.6%	10 924	31.2%	12 260	34.9%	40 313	115.4%	8 808	100.0%	39.2%
Service charges - sanitation revenue	18 484	18 484	5 776	31.2%	5 559	27.4%	4 724	25.6%	7 936	42.9%	23 996	127.1%	4 502	124.9%	84.5%
Service charges - refuse revenue	19 321	19 321	5 092	26.4%	5 233	27.1%	5 164	26.7%	7 740	37.2%	23 229	117.4%	4 666	107.4%	67.9%
Service charges - other	482	482	28	5.7%	8	1.6%	72	15.1%	8	1.6%	116	24.4%	121	261.5%	(933.5%)
Rental of facilities and equipment	8 109	8 049	2 210	27.1%	2 364	29.0%	2 429	30.8%	1 342	16.7%	8 343	104.2%	1 455	116.2%	(7.8%)
Interest earned - external investments	2 666	2 666	757	28.3%	1 706	64.0%	1 624	64.2%	2 565	80.8%	6 651	222.0%	1 845	160.7%	39.0%
Interest earned - outstanding debtors	4 882	4 882	2 024	41.5%	2 214	47.4%	2 011	51.4%	2 679	61.6%	8 928	261.2%	2 065	163.1%	43.0%
Dividends received															
Fines	8 028	8 028	553	6.9%	519	6.1%	660	7.9%	667	8.6%	2 400	29.7%	598	24.8%	11.5%
Licences and permits	288	288	80	27.8%	34	11.6%	30	12.6%	29	10.1%	174	62.1%	26	57.1%	11.6%
Agency services	3 602	3 602	932	25.9%	1 015	28.2%	1 101	29.6%	1 149	33.5%	4 236	117.6%	945	120.0%	21.7%
Transfers recognised - operational	82 603	76 688	14 676	17.8%	15 756	19.1%	14 236	18.6%	13 917	20.8%	60 587	79.0%	10 882	84.4%	2%
Other own revenue	4 584	5 750	686	14.9%	5 615	122.5%	611	10.6%	2 330	39.5%	9 242	160.7%	3 916	160.3%	41.1%
Gains on disposal of PPE	8 302	8 302	6	0%	-	-	-	-	-	-	6	0%	0	0%	(100.0%)
Operating Expenditure	**455 126**	**472 946**	**88 356**	**19.6%**	**108 644**	**23.1%**	**98 770**	**20.9%**	**113 634**	**24.0%**	**399 404**	**84.5%**	**89 397**	**83.8%**	**14.2%**
Employee related costs	131 367	131 378	29 370	22.4%	30 417	23.2%	29 634	22.6%	30 633	23.3%	120 054	91.4%	23 508	97.8%	(4.3%)
Remuneration of councillors	8 848	8 848	2 068	23.1%	2 060	23.0%	2 091	23.7%	2 141	23.9%	8 362	94.8%	2 077	86.4%	(8.9%)
Debt impairment	20 704	24 704	3 516	16.9%	8 230	39.7%	4 999	20.2%	3 486	14.1%	20 241	81.9%	6 564	55.8%	46.7%
Depreciation and asset impairment	24 564	37 764	4 558	18.6%	5 696	23.2%	4 776	12.6%	5 007	13.3%	19 948	51.8%	(5	-	(275 668.2%)
Finance charges	13 315	13 260	3 082	23.1%	2 971	22.3%	2 901	22.3%	2 160	16.3%	10 296	77.6%	1 635	74.8%	19.4%
Bulk purchases	162 744	162 744	31 668	19.5%	30 200	18.6%	36 396	23.6%	40 853	25.8%	142 403	87.5%	34 668	83.2%	15.2%
Other Materials															
Contracted services	12 084	17 247	2 132	17.7%	4 317	35.7%	2 428	14.1%	5 632	32.7%	14 513	84.1%	3 092	96.8%	82.1%
Transfers and grants	831	830	241	29.0%	223	26.9%	202	23.5%	303	36.2%	969	116.8%	279	116.3%	8.5%
Other expenditure	81 025	70 660	10 236	12.6%	17 338	21.4%	12 991	17.1%	22 121	29.2%	62 769	82.6%	10 426	66.8%	34.9%
Loss on disposal of PPE															
Surplus/(Deficit)	**(3 172)**	**(25 726)**	**34 964**		**(2 712)**		**4 193**		**10 045**		**46 490**		**(5 344)**		
Transfers recognised - capital	25 218	52 170	3 308	13.1%	14 754	58.5%	9 016	16.2%	24 502	44.9%	51 632	99.0%	28 149	96.8%	(12.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**22 046**	**29 447**	**38 283**		**12 042**		**13 210**		**34 607**		**98 122**		**21 806**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**22 046**	**29 447**	**38 283**		**12 042**		**13 210**		**34 607**		**98 122**		**21 806**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**22 046**	**29 447**	**38 283**		**12 042**		**13 210**		**34 607**		**98 122**		**21 806**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**22 046**	**29 447**	**38 283**		**12 042**		**13 210**		**34 607**		**98 122**		**21 806**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**52 788**	**76 502**	**5 355**	**10.1%**	**16 259**	**30.8%**	**13 172**	**17.2%**	**40 981**	**53.6%**	**75 767**	**99.0%**	**30 296**	**95.1%**	**7.0%**
National Government	22 918	21 903	4 819	21.0%	3 088	13.4%	1 668	7.6%	12 287	56.1%	22 062	103.9%	11 596	99.9%	6.0%
Provincial Government	3 076	32 124	86	2.8%	9 615	312.6%	7 457	23.2%	11 468	35.8%	28 641	89.2%	17 805	98.5%	(35.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 995**	**54 027**	**4 905**	**18.9%**	**12 694**	**52.2%**	**9 119**	**16.9%**	**23 755**	**44.0%**	**51 473**	**95.3%**	**29 451**	**98.8%**	**(6.3%)**
Borrowing	6 200	2 000	-	-	2 000	-	-	-	2 000	93.6%	2 000	93.6%	-	-	(100.0%)
Internally generated funds	17 445	18 340	445	2.6%	2 555	14.7%	3 956	21.3%	13 521	73.7%	20 432	111.4%	8 537	79.3%	58.5%
Public contributions and donations	1 038	1 138	5	0%	95	9.2%	147	12.9%	885	77.8%	1 132	99.5%	307	275.0%	338.7%
Capital Expenditure Standard Classification	**52 788**	**76 502**	**5 355**	**10.1%**	**16 259**	**30.8%**	**13 172**	**17.2%**	**40 981**	**53.6%**	**75 767**	**99.0%**	**30 296**	**95.1%**	**7.0%**
Governance and Administration	768	862	96	1.9%	179	10.4%	405	46.9%	581	54.1%	862	100.1%	434	49.4%	(58.1%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	330	430	17	4.7%	29	8.2%	321	73.5%	-	-	367	86.2%	-	88.8%	(100.0%)
Corporate Services	393	430	9	2.6%	157	39.4%	91	18.5%	303	69.6%	559	113.6%	439	36.1%	(29.2%)
Community and Public Safety	5 761	7 436	704	9.1%	79	0%	1 563	16.1%	3 842	50.4%	4 191	50.1%	1 923	91.9%	(97.1%)
Community & Social Services	1 961	2 110	46	2.3%	23	1.2%	753	35.0%	808	40.5%	1 478	79.2%	1 693	94.6%	(49.2%)
Sport And Recreation	2 025	2 026	138	7.4%	32	1.6%	72	3.5%	440	17.9%	682	29.7%	2 197	89.3%	(81.8%)
Public Safety	3 679	3 099	-	-	23	0%	376	12.2%	1 595	51.6%	1 994	64.5%	31	372.0%	4973.3%
Housing	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**8 113**	**12 557**	**-**	**-**	**3 199**	**39.4%**	**3 304**	**26.3%**	**7 778**	**61.9%**	**14 281**	**113.7%**	**9 313**	**75.0%**	**(16.5%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	47	61.1%	(100.0%)
Road Transport	7 840	12 184	-	-	3 111	39.7%	3 260	26.8%	7 532	61.8%	13 903	114.2%	9 036	75.6%	(16.6%)
Environmental Protection	273	373	-	-	88	32.1%	43	11.5%	246	65.1%	372	99.8%	6	39.9%	3949.4%
Trading Services	**34 194**	**55 643**	**5 126**	**15.0%**	**12 848**	**37.6%**	**8 283**	**14.9%**	**30 948**	**54.0%**	**56 205**	**101.1%**	**24 633**	**103.9%**	**22.0%**
Electricity	7 965	6 010	73	0%	1 347	16.9%	384	6.4%	3 952	65.8%	5 807	96.6%	2 898	99.1%	36.3%
Water	10 913	20 246	3 645	33.4%	6 187	56.7%	3 673	18.1%	9 647	37.8%	19 151	94.6%	11 298	99.3%	(53.0%)
Waste Water Management	12 381	28 748	1 408	11.4%	5 307	42.9%	4 068	13.2%	19 800	70.2%	28 583	119.4%	10 436	124.5%	89.7%
Waste Management	2 935	2 640	-	-	106	3.6%	158	9.8%	1 550	83.5%	1 996	97.9%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**456 416**	**456 416**	**149 952**	**32.9%**	**135 789**	**29.8%**	**137 646**	**30.2%**	**96 385**	**21.1%**	**519 772**	**113.9%**	**100 023**	**197.8%**	**(3.6%)**
Property rates, penalties and collection charges	52 459	52 459	20 255	38.6%	15 097	28.8%	9 672	18.5%	8 795	16.8%	53 819	102.7%	8 835	197.5%	(.4%)
Service charges	299 817	299 817	79 582	26.5%	60 578	20.2%	67 944	26.0%	69 945	26.9%	378 749	167.8%	71 664	160.3%	(2.3%)
Other revenue	29 302	29 302	10 292	35.1%	12 498	42.6%	9 012	22.5%	9 641	31.4%	40 943	144.5%	12 426	247.3%	(13.8%)
Government - operating	62 602	62 602	29 528	47.2%	19 366	30.9%	19 910	35.2%	1 339	1.3%	70 845	85.9%	123	85.9%	864.4%
Government - capital	7 236	7 236	1 297	17.9%	1 650	22.8%	2 563	132.0%	1 645	22.7%	7 155	98.9%	1 121	98.9%	46.7%
Interest	1 665	1 665	1 107	66.5%	1 600	216%	1 547	33.9%	3 022	43.6%	8 182	111.2%	2 271	92.5%	33.0%
Dividends															
Payments	**(386 680)**	**(386 680)**	**(121 332)**	**36.6%**	**(110 934)**	**28.8%**	**(93 383)**	**23.6%**	**(132 963)**	**33.9%**	**(458 631)**	**115.8%**	**(155 224)**	**113.3%**	**15.4%**
Suppliers and employees	(386 228)	(147 398)	(119 777)	30.3%	(110 373)	27.9%	(92 019)	62.4%	(132 474)	89.9%	(454 643)	308.4%	(154 718)	113.7%	15.5%

Finance charges	-	(162 744)	(1 266)	0.8%	(268)	-	(1 145)	7%	(81)	1%	(2 660)	1.7%	(84)	68.8%	(5.3%)
Transfers and grants	(651)	(65 629)	(339)	31.2%	(756)	34.7%	(224)	3%	(422)	3%	(1 000)	1.6%	(421)	151.2%	3%
Net Cash from/(used) Operating Activities	**60 235**	**69 353**	**28 620**	**47.4%**	**24 835**	**41.5%**	**44 264**	**72.3%**	**(34 508)**	**(60.8%)**	**61 121**	**101.3%**	**(15 231)**	**79.8%**	**145.8%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(52 788)**	**(52 788)**	**(5 179)**	**9.8%**	**(2 667)**	**7.0%**	**(2 667)**	**5.1%**	**(7 566)**	**14.3%**	**(19 100)**	**36.2%**	**(11 915)**	**34.7%**	**(36.3%)**
Capital assets	(52 788)	(52 788)	(5 179)	9.8%	(2 667)	7.0%	(2 667)	5.1%	(7 566)	14.3%	(19 100)	36.2%	(11 915)	34.7%	(36.3%)
Net Cash from/(used) Investing Activities	**(52 788)**	**(52 788)**	**(5 179)**	**9.8%**	**(2 667)**	**7.0%**	**(2 667)**	**5.1%**	**(7 566)**	**14.3%**	**(19 100)**	**36.2%**	**(11 915)**	**34.7%**	**(36.3%)**
Cash Flow from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipts	**8 388**	**8 300**	**131**	**1.6%**	**117**	**1.4%**	**294**	**3.5%**	**241**	**2.9%**	**784**	**9.4%**	**107**	**30 686 300.0%**	**125.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	8 300	8 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase /decrease) in consumer deposits	-	-	131	-	117	-	294	-	241	-	784	-	107	30 686 300.0%	125.9%
Payments	**(10 479)**	**(10 479)**	**(5 680)**	**174.9%**	**(1 549)**	**9.1%**	**(4 514)**	**14.4%**	**(519)**	**6.1%**	**(6 143)**	**77.9%**	**(139)**	**169.7%**	**(64.9%)**
Repayment of borrowing	(10 479)	(10 479)	(5 680)	90.0%	(549)	3.5%	(4 039)	38.6%	(103)	1.1%	(6 143)	77.9%	(139)	169.7%	(64.9%)
Net Cash from/(used) Financing Activities	**(2 172)**	**(2 172)**	**(5 537)**	**162.6%**	**(230)**	**10.6%**	**(3 739)**	**171.4%**	**129**	**(5.9%)**	**(7 359)**	**338.7%**	**(631)**	**169.4%**	**(120.4%)**
Net Increase/(Decrease) in cash held	**5 412**	**3 412**	**19 904**	**367.8%**	**20 918**	**386.5%**	**37 867**	**699.7%**	**(44 035)**	**(813.7%)**	**34 653**	**640.2%**	**(27 747)**	**(1 368.1%)**	**58.7%**
Cash/cash equivalents at the year begin:	32 346	33 346	82 250	187.1%	82 250	254.6%	103 284	318.5%	141 072	422.5%	82 250	187.1%	82 120	160.9%	56.5%
Cash/cash equivalents at the year end:	38 758	36 758	82 287	212.3%	103 284	266.5%	141 072	364.6%	97 036	258.4%	97 036	258.4%	82 383	261.8%	53.5%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 167	11.4%	1 418	3.1%	1 227	2.7%	37 664	83.8%	42 482	36.1%	-	-	-	-
Trade and Other Receivables from Exchange Transac	14 098	75.6%	274	1.2%	268	1.2%	4 407	21.9%	21 566	14.1%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	3 305	16.3%	240	1.3%	199	1.0%	14 720	79.6%	18 538	12.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	2 207	11.2%	458	2.3%	418	2.1%	17 040	84.0%	20 177	13.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	2 565	10.6%	588	2.3%	536	2.1%	20 624	85.0%	24 264	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	46	4.6%	16	1.8%	17	1.7%	921	91.9%	1 002	7%	-	-	-	-
Interest on Arrear Debtor Accounts	78	4%	73	3%	66	3%	21 044	89.9%	21 762	14.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 421)	189.4%	39	(2.7%)	30	(2.2%)	1 108	(84.9%)	(1 305)	(0%)	-	-	-	-
Total By Income Source	**27 146**	**17.9%**	**3 089**	**2.0%**	**2 723**	**1.8%**	**118 352**	**78.2%**	**151 256**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	714	18.6%	93	2.4%	64	1.7%	2 979	77.4%	3 851	2.5%	-	-	-	-
Commercial	10 781	58.4%	336	1.8%	202	1.1%	7 109	38.5%	18 428	12.9%	-	-	-	-
Households	14 651	14.0%	2 588	2.2%	2 177	1.9%	86 633	81.9%	106 049	74.8%	-	-	-	-
Other	1 001	9.0%	72	2.4%	177	2.6%	8 632	85.9%	12 342	4.8%	-	-	-	-
Total By Customer Group	**27 146**	**17.9%**	**3 089**	**2.0%**	**2 723**	**1.8%**	**110 352**	**78.2%**	**151 256**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	16 116	76.4%	1 313	6.2%	131	.6%	3 523	16.7%	21 077	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**16 116**	**76.4%**	**1 313**	**6.2%**	**131**	**.6%**	**3 523**	**16.7%**	**21 077**	**100.0%**

Contact Details

Municipal Manager	Mr David Nawson	023 316 1654
Financial Manager	Mr Cobus Kritzinger	023 316 1654

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: DRAKENSTEN (WC023)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 826 026**	**1 844 900**	**684 532**	**37.4%**	**341 820**	**18.7%**	**369 362**	**20.0%**	**319 739**	**17.3%**	**1 714 453**	**92.9%**	**282 346**	**91.2%**	**9.4%**
Property rates	210 044	211 718	212 358	100.8%	(1 664)	-(8%)	(620)	-(4%)	(2 615)	-(1.2%)	208 447	97.6%	612	99.7%	(539.2%)
Property rates - penalties and collection charges	1 338	1 338	(2)	-(1%)	268	21.6%	418	39.7%	374	28.0%	1 058	80.4%	377	100.0%	-(8%)
Service charges - electricity revenue	607 745	647 706	232 126	26.8%	230 914	24.6%	241 402	25.0%	223 643	23.6%	927 086	97.8%	190 810	97.3%	14.3%
Service charges - water revenue	156 872	163 736	32 913	21.0%	46 468	29.6%	54 716	33.4%	47 758	29.1%	181 855	111.0%	40 661	106.4%	16.8%
Service charges - sanitation revenue	79 801	81 714	72 701	92.3%	1 618	2.0%	3 960	4.8%	1 079	1.3%	80 358	98.3%	113	88.1%	855.4%
Service charges - refuse revenue	100 314	100 467	3 946	3.9%	2 607	2.6%	2 471	2.5%	1 960	2.0%	11 022	11.0%	344	78.4%	284.1%
Service charges - other	35	35	60 686	259 758.7%	5	24.0%	5	24.5%	5	24.5%	60 710	259 822.1%	5	100.1%	124%
Rental of facilities and equipment	23 480	23 647	5 610	23.9%	6 280	26.7%	6 290	26.6%	6 230	26.4%	24 392	104.0%	5 680	107.4%	9.7%
Interest earned - external investments	10 966	13 966	3 488	33.4%	3 665	33.9%	4 552	32.5%	7 344	52.5%	19 050	137.7%	1 079	110.3%	578.4%
Interest earned - outstanding debtors	10 921	10 948	3 797	34.5%	4 169	-(38%)	4 251	38.8%	3 554	32.4%	11 153	101.7%	3 688	140.1%	-(3.6%)
Dividends received	13	13	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	67 454	51 233	(1)	-	3	-	21 268	41.5%	17	-	21 316	41.6%	1 124	6.9%	(98.5%)
Licences and permits	13 005	14 006	626	4.8%	637	4.7%	3 691	26.3%	3 668	27.6%	8 622	62.9%	4 656	108.8%	(4.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	162 871	230 721	10 731	6.6%	39 716	21.7%	20 291	9.9%	21 223	10.3%	90 961	47.1%	30 784	65.3%	(31.0%)
Other own revenue	31 963	19 444	9 482	29.8%	10 738	40.0%	9 964	33.2%	5 330	39.8%	35 513	181.7%	7 391	118.5%	(28.2%)
Gains on disposal of PPE	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**1 997 895**	**1 968 920**	**349 440**	**18.3%**	**350 445**	**20.7%**	**359 862**	**18.5%**	**401 892**	**20.8%**	**1 506 839**	**77.3%**	**424 551**	**78.1%**	**(5.7%)**
Employee related costs	441 004	440 216	90 552	21.9%	126 315	28.2%	98 606	22.3%	88 830	20.2%	407 311	92.8%	103 071	96.8%	(13.8%)
Remuneration of councillors	21 346	21 346	2 008	9.4%	2 402	11.3%	4 276	20.0%	6 466	30.4%	15 084	71.6%	5 776	97.7%	12.0%
Debt impairment	96 267	82 461	9 808	10.2%	-	-	9 804	11.9%	3 260	4.0%	22 904	27.8%	8 742	100.4%	(62.0%)
Depreciation and asset impairment	178 721	178 721	1	-	6 538	3.7%	21	-	6 564	3.7%	13 125	7.3%	-	-	(100.0%)
Finance charges	69 129	79 868	17 542	25.4%	17 572	25.4%	17 642	22.2%	22 321	28.3%	74 977	94.9%	10 205	92.7%	46.3%
Bulk purchases	615 804	583 828	127 467	22.3%	126 617	20.6%	126 324	23.2%	109 351	21.7%	329 760	90.1%	129 405	88.1%	(11.4%)
Other Materials					12 446		7 316				19 766				
Contracted services	23 483	148 708	2 266	10.3%	9 556	21.3%	23 600	15.9%	49 587	33.3%	85 010	54.2%	8 648	85.8%	468.4%
Transfers and grants	695	695			143	20.6%	268	38.6%	320	50.3%	731	109.0%	527	95.3%	(39.4%)
Other expenditure	459 318	411 660	84 162	18.3%	109 451	21.9%	62 304	15.4%	97 997	22.7%	345 758	83.9%	154 987	75.8%	(36.8%)
Loss on disposal of PPE	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(70 839)**	**(104 021)**	**335 092**		**(10 625)**		**9 500**		**(82 153)**		**207 614**		**(142 205)**		
Transfers recognised - capital	51 307	89 232	-	-	32 117	43.1%	14 271	15.9%	22 292	36.2%	68 680	76.6%	29 519	96.5%	12.8%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(20 533)**	**(14 778)**	**335 092**		**(31 508)**		**22 710**		**(49 885)**		**276 410**		**(163 594)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(20 533)**	**(14 778)**	**335 092**		**(31 508)**		**22 710**		**(49 885)**		**276 410**		**(163 594)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(20 533)**	**(14 778)**	**335 092**		**(31 508)**		**22 710**		**(49 885)**		**276 410**		**(163 594)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(20 533)**	**(14 778)**	**335 092**		**(31 508)**		**22 710**		**(49 885)**		**276 410**		**(163 594)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**375 837**	**561 613**	**31 012**	**8.3%**	**100 181**	**26.7%**	**57 870**	**10.7%**	**129 976**	**23.8%**	**318 919**	**56.7%**	**214 383**	**147.8%**	**(39.4%)**
National Government	39 688	71 341	2 085	5.3%	14 398	36.0%	6 218	8.7%	18 298	25.6%	40 999	57.3%	49 833	162.0%	(63.1%)
Provincial Government	11 619	17 892	187	1.6%	5 194	44.8%	4 759	26.7%	5 818	32.7%	16 041	89.3%	13 025	94.7%	(54.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**51 307**	**89 234**	**2 272**	**4.4%**	**19 592**	**38.2%**	**11 012**	**12.3%**	**24 116**	**27.1%**	**56 939**	**63.8%**	**62 858**	**147.8%**	**(61.6%)**
Borrowing	294 231	454 328	27 470	9.3%	72 588	24.8%	41 483	10.5%	98 598	23.3%	239 139	57.7%	133 400	142.3%	(27.8%)
Internally generated funds	30 300	37 953	1 269	4.2%	7 995	23.8%	5 373	14.2%	8 218	21.6%	21 854	57.8%	18 328	181.8%	(55.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**375 837**	**561 613**	**31 012**	**8.3%**	**100 181**	**26.7%**	**57 870**	**10.7%**	**129 976**	**23.8%**	**318 919**	**56.7%**	**214 383**	**147.8%**	**(39.4%)**
Governance and Administration	39 169	46 849	4 476	11.4%	14 477	37.0%	5 797	9.4%	9 489	8.9%	34 160	48.4%	33 636	163.7%	(71.8%)
Executive & Council	10 828	8 410	-	-	27	0%	92	1.1%	570	6.8%	700	8.3%	99	200.7%	473.7%
Budget & Treasury Office	75	230	-	-	127	169.0%	18	8.0%	66	40.0%	212	100.1%	378	173.3%	(82.6%)
Corporate Services	17 303	47 461	3 421	31.3%	14 313	83.0%	3 147	9.0%	4 346	9.2%	27 427	57.8%	22 258	152.6%	(80.5%)
Community and Public Safety	**16 448**	**45 164**	**3 842**	**9.1%**	**11 111**	**68.9%**	**6 494**	**13.9%**	**15 144**	**18.9%**	**36 591**	**97.9%**	**45 101**	**119.1%**	**(74.1%)**
Community & Social Services	4 434	2 602	59	1.3%	54	1.2%	134	4.6%	297	10.1%	543	18.5%	1 656	120.5%	(82.1%)
Sport And Recreation	21 045	35 735	2 265	8.7%	10 870	49.8%	5 721	19.2%	4 000	12.3%	22 856	65.0%	10 025	138.3%	(59.2%)
Public Safety	1 079	6 233	-	-	26	1.9%	77	1.2%	3 472	53.8%	3 573	57.4%	133	150.1%	2 498.6%
Housing	1 465	8 714	523	37.4%	276	18.7%	820	9.8%	1 562	22.1%	3 242	37.2%	3 846	153.3%	(40.4%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**62 597**	**83 526**	**2 664**	**4.1%**	**19 214**	**26.9%**	**17 565**	**21.0%**	**21 777**	**26.1%**	**60 153**	**72.0%**	**59 166**	**161.8%**	**(62.5%)**
Planning and Development	1 863	1 272	-	-	26	1.7%	208	16.7%	66	5.4%	340	26.8%	2 134	167.7%	(97.0%)
Road Transport	61 015	81 494	2 597	4.3%	17 976	29.6%	17 149	21.0%	21 397	26.2%	59 097	72.5%	52 946	161.4%	(41.4%)
Environmental Protection	-	760	7	-	202	-	181	23.9%	342	45.0%	732	96.3%	-	-	(100.0%)
Trading Services	**254 189**	**349 291**	**20 145**	**7.9%**	**56 537**	**22.0%**	**30 594**	**8.8%**	**92 093**	**26.4%**	**198 866**	**57.1%**	**117 655**	**141.3%**	**(21.9%)**
Electricity	57 317	73 000	2 034	4.1%	7 562	13.2%	5 778	7.9%	19 168	26.1%	34 546	48.7%	17 631	161.0%	8.4%
Water	66 832	105 000	11 032	12.7%	19 913	23.9%	9 340	8.9%	33 788	29.3%	70 974	67.6%	62 788	148.3%	(41.7%)
Waste Water Management	91 115	144 616	3 418	3.8%	24 568	27.4%	12 994	9.0%	40 017	27.7%	81 996	56.7%	42 108	137.3%	(5.0%)
Waste Management	19 155	25 145	3 361	17.6%	4 205	22.0%	2 479	9.9%	2 119	8.4%	12 165	48.4%	5 982	114.1%	(64.6%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 831 509**	**1 883 586**	**507 307**	**27.7%**	**450 825**	**24.6%**	**421 998**	**22.4%**	**368 957**	**19.6%**	**1 749 078**	**92.9%**	**494 124**	**99.6%**	**(8.7%)**
Property rates, penalties and collection charges	205 132	206 270	85 918	41.9%	63 630	31.0%	19 936	9.7%	36 824	17.9%	206 333	100.0%	60 980	150.6%	(39.6%)
Service charges	1 204 818	1 249 675	356 602	29.6%	337 272	28.0%	379 243	30.3%	394 522	24.6%	1 249 671	100.0%	283 492	101.9%	6.7%
Other revenue	152 289	120 512	12 716	11.1%	19 602	12.9%	18 057	15.0%	15 424	12.8%	65 675	54.5%	54 125	57.3%	(15.1%)
Government - operating	162 671	259 777	50 091	30.8%	24 962	15.3%	27 661	10.7%			116 806	45.0%	34 522	134.4%	(100.0%)
Government - capital	82 201	93 351	1 981	2.4%	1 326	1.6%	1 100	1.2%	1 278	1.2%	5 685	6.1%		0.0%	(100.0%)
Interest	21 845	34 916	7 438	33.8%	2 378	10.8%	8 552	33.3%	10 898	43.7%	29 342	100.1%	4 004	134.4%	172.2%
Dividends	14	14													
Payments	**(1 594 940)**	**(1 629 512)**	**(322 678)**	**20.2%**	**(446 493)**	**28.0%**	**(358 455)**	**22.0%**	**(326 238)**	**20.0%**	**(1 457 834)**	**89.4%**	**(489 533)**	**99.3%**	**(18.8%)**
Suppliers and employees	(1 510 123)	(1 549 653)	(322 678)	21.3%	(412 849)	27.3%	(358 455)	23.1%	(292 358)	18.9%	(1 386 319)	89.5%	(389 688)	101.8%	(39.9%)

Finance charges	(69 036)	(79 940)	-		(36 672)	53.0%	-	-	(33 486)	42.4%	(70 158)	88.9%		49.8%	(100.0%)
Transfers and grants	600	600	-		(142)	24.0%	-	-	(500)	82.3%	(469)	78.6%	(527)	94.2%	(88.9%)
Net Cash from/(used) Operating Activities	**246 582**	**254 078**	**184 629**	**74.9%**	**1 162**	**.5%**	**43 535**	**23.6%**	**42 718**	**10.8%**	**292 845**	**114.9%**	**3 070**	**191.2%**	**1 056.7%**
Cash Flow from Investing Activities															
Receipts	**339**	**339**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(1 633 687.8%)**	**-**
Proceeds on disposal of PPE	339	339	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	269	269	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	(827 811 300.0%)	-
Payments	**(304 582)**	**(550 338)**	**(31 912)**	**8.5%**	**(108 160)**	**27.5%**	**(57 670)**	**10.9%**	**(128 978)**	**24.2%**	**(318 810)**	**60.0%**	**(106 223)**	**99.2%**	**21.4%**
Capital assets	(304 582)	(520 338)	(31 912)	8.5%	(108 160)	27.5%	(57 670)	10.9%	(128 978)	24.2%	(318 810)	60.0%	(106 223)	99.2%	21.4%
Net Cash from/(used) Investing Activities	**(304 022)**	**(520 799)**	**(31 912)**	**8.5%**	**(108 160)**	**27.5%**	**(57 670)**	**10.9%**	**(128 978)**	**24.2%**	**(318 810)**	**60.0%**	**(106 223)**	**91.5%**	**21.4%**
Cash Flow from Financing Activities															
Receipts	**295 263**	**295 263**	**-**	**-**	**-**	**-**	**-**	**-**	**294 531**	**99.8%**	**294 531**	**99.8%**	**295 008**	**99.7%**	**43.7%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	294 531	294 531	-	-	-	-	-	-	294 531	100.0%	294 531	100.0%	295 008	100.0%	43.7%
Increase (decrease) in consumer deposits	732	732	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(113 314)**	**(113 314)**	**-**	**-**	**-**	**-**	**-**	**-**	**(68 009)**	**60.0%**	**(68 009)**	**60.0%**	**(74 478)**	**74.7%**	**178.0%**
Repayment of borrowing	(107 314)	(113 314)	-	-	-	-	-	-	(68 009)	63.4%	(68 009)	51.1%	(64 478)	74.3%	178.0%
Net Cash from/(used) Financing Activities	**182 049**	**182 049**	**-**	**-**	**-**	**-**	**-**	**-**	**226 470**	**124.4%**	**226 470**	**139.8%**	**160 524**	**126.3%**	**25.5%**
Net Increase/(Decrease) in cash held	**44 588**	**(113 672)**	**152 617**	**344.5%**	**(88 998)**	**(222.8%)**	**5 865**	**(5.0%)**	**140 228**	**(123.4%)**	**200 502**	**(176.4%)**	**77 869**	**152.4%**	**80.1%**
Cash/cash equivalents at the year begin:	134 164	334 640	124 164	100.0%	277 791	223.7%	178 792	79.2%	194 641	72.4%	134 164	48.6%	274 027	100.0%	(14.8%)
Cash/cash equivalents at the year end:	**168 752**	**140 968**	**277 781**	**164.6%**	**178 792**	**163.6%**	**184 657**	**139.8%**	**334 867**	**238.2%**	**334 667**	**238.2%**	**264 665**	**115.4%**	**18.3%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	51 822	20.0%	4 547	8.9%	3 870	8.9%	44 004	66.7%	60 982	23.6%	-	-	-	-
Trade and Other Receivables from Exchange Transac	52 001	66.4%	2 460	4.8%	2 231	5.1%	21 909	28.5%	62 910	29.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	12 913	33.7%	1 532	3.0%	1 110	2.6%	22 332	58.3%	38 272	13.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	4 200	16.3%	1 136	4.4%	892	3.6%	19 473	75.6%	25 742	9.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	4 024	11.0%	1 812	4.9%	1 538	3.5%	38 458	81.5%	44 961	16.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	324	3.6%	307	3.4%	306	3.4%	7 999	89.5%	8 921	3.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 305	16.4%	1 046	4.0%	237	1.8%	9 438	73.8%	12 826	4.6%	-	-	-	-
Total By Income Source	**83 698**	**33.3%**	**14 427**	**5.2%**	**10 207**	**3.7%**	**161 837**	**57.9%**	**279 529**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 714	68.9%	307	5.7%	226	4.2%	1 144	21.2%	5 393	1.9%	-	-	-	-
Commercial	24 307	76.4%	1 539	5.3%	879	3.0%	7 224	15.9%	47 749	16.2%	-	-	-	-
Households	34 894	31.4%	10 596	9.4%	8 609	8.6%	137 222	70.7%	169 322	59.7%	-	-	-	-
Other	14 915	36.2%	2 094	5.3%	1 192	2.7%	15 836	33.8%	43 822	17.3%	-	-	-	-
Total By Customer Group	**83 698**	**33.3%**	**14 427**	**5.2%**	**10 207**	**3.7%**	**161 837**	**57.9%**	**279 529**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Jacques Cronjens (acting)	021 807 4775
Financial Manager	Mr Jacques Cronjens	021 807 4634

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: STELLENBOSCH (WC024)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	YeI Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Y85 Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 219 386**	**1 229 753**	**554 156**	**45.4%**	**195 116**	**16.0%**	**224 133**	**18.2%**	**202 907**	**16.5%**	**1 176 314**	**95.7%**	**171 882**	**94.8%**	**18.1%**
Property rates	260 709	260 709	260 228	100.2%	(2 154)	-(8%)	(663)	-(4%)	(2 238)	-(8%)	255 667	98.2%	8988	99.1%	2245%
Property rates - penalties and collection charges	4 646	6 088	639	13.8%	790	17.4%	(27)	-(0%)	586	9.6%	1 962	32.2%	691	73.6%	(15)%
Service charges - electricity revenue	457 512	452 002	155 588	33.1%	107 490	23.5%	116 300	25.8%	114 772	25.4%	444 232	98.3%	103 242	101.1%	11.2%
Service charges - water revenue	107 543	108 043	15 179	14.1%	20 160	18.8%	44 622	42.3%	45 800	38.5%	125 669	114.1%	27 655	116.8%	10.2%
Service charges - sanitation revenue	66 173	67 973	53 562	84.9%	2 801	4.2%	5 198	7.6%	5 240	7.9%	66 047	101.9%	3 154	99.4%	67.6%
Service charges - refuse revenue	34 765	39 965	39 298	106.9%	(2 128)	-5.8%	(4)	-	116	3%	37 211	95.8%	3566	96.2%	(112.1%)
Service charges - other									5		5				(100.0%)
Rental of facilities and equipment	17 406	18 110	4 396	25.2%	(453)	-12.3%	4 899	27.1%	3 091	19.8%	12 419	68.9%	3 092	100.4%	10.2%
Interest earned - external investments	29 124	43 639	4 238	14.5%	17 410	59.8%	7 020	17.3%	17 686	40.7%	46 353	107.6%	11 184	108.9%	58.2%
Interest earned - outstanding debtors	2 507	496	1 484	45.8%	817	27.9%	1 309	263.7%	1 454	293.0%	5 063	1019.2%	1 725	201.4%	(15.8%)
Dividends received															
Fines	71 154	71 230	4 033	5.7%	4 251	6.0%	4 648	6.4%	8 927	12.5%	21 758	30.6%	4 024	27.4%	97.1%
Licences and permits	7 004	7 362	1 662	22.2%	1 800	24.1%	1 791	24.2%	1 978	26.9%	7 230	98.2%	1 686	116.8%	17.3%
Agency services	2 105	2 105	541	25.8%	551	26.8%	578	17.8%	494	23.5%	1 967	93.4%	494	133.2%	2%
Transfers recognised - operational	132 965	115 709	49 631	49.4%	39 248	31.5%	36 668	30.3%	5 504	4.8%	129 471	111.9%	11	76.7%	49734.5%
Other own revenue	21 681	34 411	8 387	19.0%	4 531	16.2%	3 057	9.2%	3 922	11.4%	16 968	49.3%	6 043	79.3%	-49.1%
Gains on disposal of PPE															
Operating Expenditure	**1 276 227**	**1 264 671**	**197 802**	**15.5%**	**332 124**	**26.1%**	**265 833**	**20.7%**	**304 304**	**23.7%**	**1 100 064**	**85.8%**	**251 812**	**81.3%**	**20.8%**
Employee related costs	350 843	350 843	73 455	20.9%	91 216	26.0%	92 701	26.4%	91 430	26.1%	348 842	99.4%	73 552	91.3%	24.3%
Remuneration of councillors	16 063	16 063	3 537	22.0%	3 611	22.5%	4 196	26.1%	3 823	23.8%	15 166	94.4%	4 044	92.2%	(5.5%)
Debt impairment	20 709	20 709	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	169 502	169 502	-	-	79 736	52.8%	36 591	24.5%	35 720	24.5%	151 048	101.2%	30 660	96.7%	2%
Finance charges	22 714	22 714	-	-	10 199	450%	-	-	10 199	44.9%	20 399	89.8%	7 033	73.9%	39.1%
Bulk purchases	327 369	323 734	70 257	23.0%	70 269	21.5%	70 492	21.8%	72 040	22.4%	285 697	89.2%	60 048	86.4%	20.4%
Other Materials															
Contracted services	15 225	15 112	1 961	12.9%	2 716	17.7%	2 488	16.5%	3 383	22.4%	10 548	69.8%	2 161	74.8%	56.5%
Transfers and grants	8 173	8 172	4 218	51.6%	1 428	17.5%	682	7.3%	-	-	6 328	76.2%	137	60.2%	(100.0%)
Other expenditure	362 809	378 021	39 422	10.9%	73 735	20.3%	58 715	15.5%	87 219	23.1%	259 151	68.6%	69 020	64.3%	26.3%
Loss on disposal of PPE															
Surplus/(Deficit)	**(34 918)**	**(34 918)**	**356 354**		**(137 008)**		**(41 700)**		**(101 397)**		**76 249**		**(79 930)**		
Transfers recognised - capital	172 306	120 192	-	-	-	-	42 153	35.0%	-	-	42 153	35.0%	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**57 338**	**85 274**	**356 354**		**(137 008)**		**1 453**		**(101 397)**		**118 403**		**(79 930)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**57 338**	**85 274**	**356 354**		**(137 008)**		**1 453**		**(101 397)**		**118 403**		**(79 930)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**57 338**	**85 274**	**356 354**		**(137 008)**		**1 453**		**(101 397)**		**118 403**		**(79 930)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**57 338**	**85 274**	**356 354**		**(137 008)**		**1 453**		**(101 397)**		**118 403**		**(79 930)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	YeI Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Y85 Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**452 759**	**457 183**	**49 712**	**10.8%**	**56 788**	**12.5%**	**49 287**	**11.3%**	**139 239**	**31.8%**	**294 027**	**67.3%**	**90 764**	**68.3%**	**53.4%**
National Government	92 785	92 785	2 354	2.5%	7 336	7.9%	8 514	9.2%	19 055	20.6%	37 259	40.2%	24 439	87.8%	(21.9%)
Provincial Government	79 471	27 467	15	1%	2 732	14.7%	3 883	14.2%	11 597	42.8%	18 226	66.1%	3 177	51.3%	277.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**172 256**	**120 152**	**2 369**	**2.1%**	**10 068**	**8.8%**	**12 457**	**10.3%**	**31 652**	**25.8%**	**55 836**	**46.8%**	**27 616**	**75.3%**	**13.8%**
Borrowing	88 208	92 584	39 232	43.8%	21 458	24.4%	24 682	26.6%	38 868	42.0%	123 100	133.0%	9 668	18.9%	329.0%
Internally generated funds	240 504	252 434	4 830	2.0%	23 262	9.7%	8 174	3.8%	61 539	28.0%	95 483	45.0%	54 088	87.0%	13.8%
Public contributions and donations	12 000	12 000	3 281	27.3%	4 293	35.8%	4 114	34.3%	7 748	64.5%	19 427	161.9%	-	86.5%	(100.0%)
Capital Expenditure Standard Classification	**452 739**	**457 183**	**49 712**	**10.8%**	**56 788**	**12.5%**	**49 287**	**11.3%**	**139 239**	**31.8%**	**294 027**	**67.3%**	**90 764**	**68.3%**	**53.4%**
Governance and Administration	**16 135**	**41 165**	**695**	**4.7%**	**4 666**	**68.1%**	**9 646**	**8.7%**	**4 146**	**68.1%**	**19 894**	**77.7%**	**7 415**	**68.9%**	**(44.1%)**
Executive & Council	45	(1 460)	-	-	-	-	11	(0%)	20	(1.4%)	32	(2.2%)	-	100.4%	(100.0%)
Budget & Treasury Office	1 320	1 480	230	17.5%	660	49.2%	52	3.6%	330	22.3%	1 292	86.6%	72	33.8%	358.6%
Corporate Services	38 168	43 248	435	1.1%	3 451	9.0%	2 653	6.0%	3 994	9.2%	10 665	24.7%	7 343	69.6%	(45.7%)
Community and Public Safety	**16 705**	**40 665**	**3 176**	**19.0%**	**6 167**	**64.6%**	**4 564**	**10.7%**	**17 448**	**57.9%**	**30 937**	**64.4%**	**7 416**	**59.9%**	**135.3%**
Community & Social Services	1 038	2 431	28	1.8%	91	0.0%	293	11.7%	907	37.3%	1 359	53.8%	615	84.8%	47.3%
Sport And Recreation	7 025	5 850	1 125	16.0%	1 425	19.8%	374	6.0%	3 600	61.5%	6 524	111.5%	1 082	61.2%	232.7%
Public Safety	5 639	2 003	2	1%	266	4.1%	5	3%	104	7.7%	407	21.2%	53	109.2%	96.6%
Housing	21 484	30 377	1 020	4.8%	3 385	17.0%	4 333	11.9%	12 837	39.3%	21 717	69.9%	5 766	52.9%	129.5%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**44 979**	**45 421**	**2 155**	**4.8%**	**3 014**	**6.7%**	**2 003**	**4.4%**	**25 402**	**56.1%**	**32 937**	**71.9%**	**23 896**	**74.8%**	**6.6%**
Planning and Development	2 804	2 499	5	2%	46	1.7%	92	3.7%	1 174	47.0%	1 320	52.8%	443	60.8%	165.0%
Road Transport	41 015	39 631	2 148	5.2%	2 852	7.0%	1 520	3.8%	23 022	57.7%	29 542	74.6%	23 056	76.6%	(1.0%)
Environmental Protection	1 160	3 292	3	1%	115	10.0%	392	12.1%	1 206	43.6%	1 716	59.0%	396	39.9%	205.0%
Trading Services	**331 487**	**351 356**	**45 682**	**13.2%**	**44 342**	**13.4%**	**33 359**	**13.1%**	**91 968**	**36.5%**	**219 265**	**72.8%**	**52 029**	**71.1%**	**76.6%**
Electricity	48 400	50 317	1 158	2.4%	5 332	11.0%	4 081	8.1%	14 664	29.1%	25 417	50.5%	12 489	69.5%	17.4%
Water	67 374	64 841	1 183	1.8%	14 470	21.4%	9 660	14.9%	21 782	49.6%	57 095	88.1%	17 682	76.8%	80.8%
Waste Water Management	167 505	174 377	39 832	19.6%	22 635	11.6%	20 348	14.5%	47 967	27.5%	134 221	77.2%	16 966	68.4%	182.6%
Waste Management	17 943	11 770	2 788	15.1%	1 704	9.5%	269	2.4%	(2 455)	(21.2%)	2 002	18.7%	3 893	53.9%	(165.2%)
Other	**56**	**520**	**32**	**64.7%**	-	-	**16**	**3.8%**	-	-	**48**	**9.2%**	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 253 700**	**1 272 088**	**469 416**	**37.4%**	**1 652 621**	**131.8%**	**407 574**	**32.0%**	**393 949**	**31.0%**	**2 923 562**	**229.8%**	**258 268**	**111.3%**	**52.5%**
Property rates, penalties and collection charges	264 832	266 452	94 784	35.8%	81 153	30.6%	53 219	20.0%	46 922	17.6%	276 075	103.6%	44 473	108.0%	5.5%
Service charges	602 456	649 410	153 960	25.6%	148 662	24.7%	159 241	24.5%	156 666	24.6%	618 413	97.1%	149 098	96.9%	4.8%
Other revenue	60 645	73 568	265 788	292.2%	1 332 497	1 563.2%	102 609	209.4%	107 162	212.5%	1 868 134	2 520.6%	47 111	332.4%	329.4%
Government - operating	122 965	115 758	5 626	4.6%	31 858	23.6%			4 626	4.2%	42 344	36.6%			602 342.7%
Government - capital	152 803	160 737	5 626	3.7%	31 858	23.6%	43 800	36.4%	4 626	4.2%	42 344	36.6%	2 023	12.3%	128.6%
Interest	51 844	46 547	4 106	12.1%	17 338	54.2%	7 640	16.5%	17 942	38.1%	46 935	181.1%	11 563	91.8%	51.0%
Dividends															
Payments	**(1 534 535)**	**(1 545 354)**	**(359 530)**	**33.9%**	**(1 590 398)**	**152.7%**	**(288 140)**	**27.6%**	**(467 605)**	**44.7%**	**(2 696 634)**	**257.8%**	**(264 627)**	**169.5%**	**76.7%**
Suppliers and employees	(1 502 031)	(1 514 470)	(345 527)	34.4%	(1 567 360)	156.2%	(288 740)	28.1%	(453 750)	44.9%	(2 653 428)	261.6%	(258 225)	108.8%	77.9%

Finance charges	(22 714)	(22 714)			(10 301)	43.4%			(10 345)	45.2%	(20 646)	90.0%	(7 636)	76.5%	38.0%
Transfers and grants	(6 172)	(6 172)	(5 782)	94.7%	(3 622)	32.1%	(3 388)	41.5%	(1 648)	18.9%	(12 659)	127.2%	(621)	122.4%	62.9%
Net Cash from/(used) Operating Activities	**216 780**	**229 718**	**116 599**	**54.2%**	**72 332**	**33.5%**	**119 434**	**52.7%**	**(73 937)**	**(22.5%)**	**236 768**	**104.4%**	**(6 287)**	**126.9%**	**1 056.9%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(452 739)**	**(457 163)**	**(46 038)**	**10.2%**	**(47 639)**	**10.5%**	**(34 975)**	**8.8%**	**(93 877)**	**21.5%**	**(222 531)**	**50.9%**	**(74 898)**	**55.8%**	**25.2%**
Capital assets	(452 739)	(457 163)	(46 038)	10.2%	(47 639)	10.5%	(34 975)	8.8%	(93 877)	21.5%	(222 531)	50.9%	(74 898)	55.8%	25.2%
Net Cash from/(used) Investing Activities	**(452 739)**	**(457 163)**	**(46 038)**	**10.2%**	**(47 639)**	**10.5%**	**(34 975)**	**8.8%**	**(93 877)**	**21.5%**	**(222 531)**	**50.9%**	**(74 898)**	**55.8%**	**25.2%**
Cash Flow from Financing Activities															
Receipts	**88 668**	**88 668**	**316**	**.4%**	**(71)**	**(.1%)**	**473**	**.5%**	**134**	**.2%**	**852**	**1.0%**	**511**	**51.3%**	**(78.6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	88 668	88 668	-	-	-	-	-	-	-	-	-	-	-	50.3%	-
Increase (decrease) in consumer deposits	-	-	316	-	(71)	-	473	-	134	-	852	-	611	-	(78.6%)
Payments	**(6 979)**	**(6 979)**	**-**	**-**	**(1 634)**	**23.7%**	**-**	**-**	**(1 549)**	**22.5%**	**(7 413)**	**106.9%**	**(1 931)**	**-54.1%**	**8.1%**
Repayment of borrowing	(6 979)	(6 979)	-	-	(1 634)	23.7%	-	-	(1 549)	22.5%	(7 413)	106.9%	(1 931)	-54.1%	8.1%
Net Cash from/(used) Financing Activities	**81 022**	**81 022**	**316**	**.4%**	**(1 675)**	**(4.5%)**	**472**	**.6%**	**(1 715)**	**(4.6%)**	**(6 599)**	**(8.1%)**	**(2 918)**	**49.8%**	**27.6%**
Net Increase/(Decrease) in cash held	**(152 934)**	**(129 443)**	**72 876**	**(47.6%)**	**21 018**	**(13.7%)**	**84 932**	**(65.6%)**	**(171 247)**	**132.3%**	**7 578**	**(5.9%)**	**(84 172)**	**(988.5%)**	**163.4%**
Cash/cash equivalents at the year begin:	554 166	609 630	603 936	108.1%	676 510	121.0%	687 530	114.0%	782 461	129.6%	603 936	99.0%	687 508	100.0%	13.8%
Cash/cash equivalents at the year end:	400 232	479 988	676 812	168.8%	697 528	173.1%	782 461	163.0%	611 214	127.3%	611 514	127.3%	603 636	122.3%	1.3%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	16 827	21.2%	2 132	3.9%	1 338	2.4%	37 374	72.3%	61 661	39.8%	-	-	-	-
Trade and Other Receivables from Exchange Transac	22 291	85.4%	1 048	3.2%	598	.9%	4 660	15.6%	31 597	17.5%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	12 713	33.3%	1 134	2.5%	662	1.6%	23 470	61.4%	38 092	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	2 446	13.8%	386	2.2%	338	1.9%	14 589	82.2%	17 728	9.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	4 863	34.4%	491	2.5%	330	1.7%	14 164	71.4%	19 852	11.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	873	4.5%	371	2.7%	344	2.5%	12 263	89.8%	13 622	7.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 386	16.4%	293	3.4%	94	1%	6 266	77.0%	8 807	4.9%	-	-	-	-
Total By Income Source	**56 129**	**32.4%**	**5 854**	**3.3%**	**3 248**	**1.8%**	**112 017**	**62.3%**	**179 246**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 834	71.5%	238	6.1%	58	1.6%	778	20.8%	3 728	2.1%	-	-	-	-
Commercial	11 214	62.1%	482	2.8%	128	7%	5 410	31.2%	17 234	9.7%	-	-	-	-
Households	32 356	26.3%	4 676	3.8%	2 774	2.2%	83 232	67.8%	122 838	73.8%	-	-	-	-
Other	11 885	46.7%	458	3.3%	288	1.1%	12 596	48.9%	25 844	14.3%	-	-	-	-
Total By Customer Group	**56 129**	**32.4%**	**5 854**	**3.3%**	**3 248**	**1.8%**	**112 017**	**62.3%**	**179 246**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	40 499	100.0%	-	-	-	-	-	-	40 499	23.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	5 713	100.0%	-	-	-	-	-	-	5 713	3.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	126 190	100.0%	-	-	-	-	-	-	126 190	73.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**172 403**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**172 403**	**100.0%**

Contact Details

Municipal Manager	Mr Richard Bosman	021 808 8025
Financial Manager	Mr Marius Rust	021 808 8026

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE- BREEDE VALLEY (WC025)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**788 646**	**814 129**	**179 686**	**22.7%**	**183 150**	**23.2%**	**193 539**	**23.8%**	**165 722**	**20.4%**	**722 098**	**88.7%**	**152 591**	**91.2%**	**8.6%**
Property rates	98 910	99 160	27 234	27.5%	25 347	25.7%	25 630	25.9%	25 350	25.6%	103 560	104.5%	23 672	101.3%	7.1%
Property rates - penalties and collection charges	600	600	166	27.6%	244	40.6%	268	33.9%	284	30.2%	1 000	125.0%	156	102.7%	32.8%
Service charges - electricity revenue	360 860	360 860	74 718	20.7%	81 236	22.5%	88 144	24.4%	84 608	23.5%	328 907	91.1%	77 370	91.8%	9.4%
Service charges - water revenue	51 060	51 060	7 627	14.9%	14 318	28.0%	18 474	36.2%	13 977	27.4%	54 466	106.7%	10 609	115.8%	31.7%
Service charges - sanitation revenue	43 060	43 060	10 078	23.4%	12 285	28.5%	14 912	27.1%	14 344	26.0%	54 662	99.1%	11 078	98.8%	29.5%
Service charges - refuse revenue	31 941	31 941	7 658	24.0%	8 112	25.4%	9 602	29.4%	9 848	31.2%	35 221	111.7%	8 906	105.4%	10.6%
Service charges - other	(24 034)	(24 034)	(7 038)	29.8%	(6 694)	27.8%	(6 421)	26.4%	(6 266)	20.9%	(26 419)	109.7%	(6 783)	111.3%	(7.3%)
Rental of facilities and equipment	13 925	13 925	3 469	25.7%	3 186	22.9%	3 284	24.6%	3 332	24.1%	13 932	97.7%	3 326	97.4%	0%
Interest earned - external investments	9 600	9 600	2 613	29.8%	1 767	19.6%	2 244	36.0%	3 286	36.6%	10 910	121.2%	2 338	132.1%	41.4%
Interest earned - outstanding debtors	2 672	2 672	731	28.1%	874	36.0%	1 067	39.9%	1 047	36.2%	3 840	143.8%	808	119.4%	29.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	53 268	53 268	3 267	6.1%	3 232	6.8%	4 322	7.8%	6 510	11.8%	17 401	31.6%	4 033	28.7%	61.4%
Licences and permits	3 659	3 918	678	18.5%	630	17.4%	900	22.1%	824	29.2%	3 043	108.0%	713	91.9%	15.6%
Agency services	5 618	5 618	1 539	16.3%	1 662	29.6%	1 622	29.4%	1 550	29.4%	6 910	107.1%	1 370	101.3%	29.4%
Transfers recognised - operational	116 627	141 649	43 428	37.3%	34 954	29.9%	23 631	16.7%	3 066	3.4%	107 079	75.6%	8 856	93.4%	(42.2%)
Other own revenue	8 326	8 112	417	5.0%	1 935	23.2%	2 666	49.2%	2 610	32.2%	8 627	119.9%	2 586	79.8%	(59.7%)
Gains on disposal of PPE	1 000	1 000	-	-	-	-	751	71.7%	-	-	751	71.7%	828	185.7%	(100.0%)
Operating Expenditure	**826 780**	**862 305**	**185 620**	**22.5%**	**194 288**	**23.5%**	**190 283**	**22.8%**	**205 981**	**23.9%**	**781 972**	**90.7%**	**188 391**	**90.3%**	**9.3%**
Employee related costs	240 519	232 152	51 647	21.5%	56 880	23.7%	58 307	25.0%	59 015	25.5%	226 850	97.7%	62 471	93.1%	10.6%
Remuneration of councillors	10 406	10 309	2 632	25.6%	2 632	25.6%	4 216	27.5%	3 607	35.0%	10 309	100.0%	4 311	99.8%	(6.1%)
Debt impairment	49 414	49 414	4 202	8.5%	20 503	41.5%	12 352	25.0%	12 353	25.0%	49 410	100.0%	4 663	33.4%	2098.6%
Depreciation and asset impairment	73 580	85 788	21 000	28.5%	21 601	29.4%	21 456	25.0%	21 609	25.5%	86 469	100.8%	8 016	88.9%	134.6%
Finance charges	28 684	28 684	6 211	21.7%	5 873	20.5%	5 900	20.6%	6 727	23.5%	24 710	86.2%	6 172	100.4%	9.0%
Bulk purchases	208 808	208 808	61 808	29.6%	50 002	16.0%	89 312	23.9%	54 282	21.0%	255 510	87.1%	48 153	86.8%	12.7%
Other Materials	54 926	50 237	7 258	13.2%	12 167	22.2%	11 291	22.5%	18 468	36.7%	49 173	97.9%	24 666	100.4%	(25.1%)
Contracted services	7 124	9 512	1 221	16.2%	2 298	30.6%	2 767	29.1%	3 110	32.7%	9 396	98.8%	3 002	106.4%	3.7%
Transfers and grants	393	660	60	25.2%	5	2.1%	160	27.3%	22	3.4%	260	41.1%	28	97.3%	(17.6%)
Other expenditure	92 869	121 642	27 736	29.9%	21 332	23.0%	19 427	14.8%	27 146	20.7%	95 641	72.7%	30 132	106.2%	(24.0%)
Loss on disposal of PPE	217	217	-	-	-	-	18	14.8%	-	3.9%	18	17.8%	278	149.2%	(97.9%)
Surplus/(Deficit)	**(38 135)**	**(48 176)**	**(5 934)**		**(11 137)**		**(2 744)**		**(40 078)**		**(59 874)**		**(35 799)**		**(88.8%)**
Transfers recognised - capital	63 305	43 556	-	-	-	-	-	-	-	-	-	-	40	40	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**25 434**	**(4 588)**	**(5 934)**		**(11 137)**		**(2 744)**		**(40 078)**		**(59 874)**		**(35 759)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**25 434**	**(4 588)**	**(5 934)**		**(11 137)**		**(2 744)**		**(40 078)**		**(59 874)**		**(35 759)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**25 434**	**(4 588)**	**(5 934)**		**(11 137)**		**(2 744)**		**(40 078)**		**(59 874)**		**(35 759)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**25 434**	**(4 588)**	**(5 934)**		**(11 137)**		**(2 744)**		**(40 078)**		**(59 874)**		**(35 759)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**151 938**	**120 718**	**18 888**	**12.4%**	**15 698**	**10.3%**	**21 469**	**17.7%**	**27 316**	**22.6%**	**83 322**	**69.0%**	**27 947**	**75.3%**	**(2.3%)**
National Government	34 383	34 427	4 017	11.7%	39	1%	9 958	28.9%	3 575	10.2%	19 589	56.9%	14 105	99.7%	(62.5%)
Provincial Government	29 972	9 191	778	2.6%	3 202	10.7%	420	4.7%	834	9.1%	5 241	57.0%	5 335	73.5%	(84.4%)
District Municipality	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**65 355**	**43 618**	**4 795**	**7.3%**	**3 242**	**5.0%**	**10 384**	**23.8%**	**4 408**	**14.7%**	**24 830**	**57.0%**	**19 440**	**96.3%**	**(67.3%)**
Borrowing	60 000	49 524	6 918	11.5%	4 685	8.0%	3 793	7.7%	12 113	24.5%	27 507	56.1%	233	8.6%	1 556.8%
Internally generated funds	26 575	27 606	7 180	27.0%	7 472	28.1%	7 233	26.2%	8 792	31.8%	30 680	111.2%	7 778	75.3%	13.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**151 938**	**120 718**	**18 888**	**12.4%**	**15 698**	**10.3%**	**21 469**	**17.7%**	**27 316**	**22.6%**	**83 322**	**69.0%**	**27 947**	**75.3%**	**(2.3%)**
Governance and Administration	17 168	16 768	975	5.6%	4 497	26.2%	5 568	34.4%	8 439	50.3%	18 518	85.1%	4 161	98.4%	102.8%
Executive & Council	330	260	43	13.2%	24	7.3%	69	23.1%	60	23.0%	196	60.4%	93	86.4%	(35.5%)
Budget & Treasury Office	700	1 588	39	5.5%	16	2.2%	438	29.0%	740	46.6%	1 241	79.2%	146	69.8%	410.8%
Corporate Services	16 238	14 922	193	1%	4 417	27.2%	4 758	39.6%	7 653	52.4%	15 079	84.2%	3 972	99.3%	92.7%
Community and Public Safety	10 107	11 836	1 176	9.9%	1 016	10.1%	3 161	19.9%	4 142	59.9%	11 795	91.9%	7 668	109.9%	(46.0%)
Community & Social Services	3 427	7 167	937	17.3%	3 435	63.1%	674	9.4%	124	1.7%	5 161	71.8%	2 798	69.8%	(95.6%)
Sport And Recreation	4 763	2 468	10	2%	340	8.0%	1 658	14.1%	2 641	32.3%	4 651	54.1%	1 926	59.4%	102.2%
Public Safety	1 752	1 918	177	2.8%	89	1.3%	449	9.4%	1 778	25.2%	2 493	30.0%	266	81.3%	568.3%
Housing	165	132	-	-	-	-	-	-	-	-	-	-	2 668	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**24 338**	**24 524**	**10 364**	**42.2%**	**2 747**	**11.2%**	**3 951**	**15.9%**	**1 807**	**7.4%**	**18 919**	**76.7%**	**-**	**96.8%**	**(100.0%)**
Planning and Development	34	34	-	-	30	87.6%	-	-	34	-	64	100.0%	-	-	-
Road Transport	24 494	24 488	10 364	42.3%	2 712	11.1%	3 901	15.9%	1 807	7.4%	18 783	76.7%	-	96.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**91 688**	**54 557**	**7 237**	**7.9%**	**4 638**	**5.1%**	**10 661**	**19.4%**	**14 348**	**26.3%**	**36 882**	**66.3%**	**19 338**	**64.4%**	**(25.8%)**
Electricity	24 128	15 443	70	0%	891	3.7%	760	5.1%	4 658	30.1%	6 758	43.4%	8 666	99.6%	(46.0%)
Water	35 333	24 264	6 794	19.9%	2 966	8.4%	7 900	32.2%	2 282	9.4%	19 942	81.6%	7 683	59.8%	(70.3%)
Waste Water Management	26 866	8 000	444	1.7%	186	1%	264	4.4%	3 921	49.0%	4 816	61.3%	1 455	68.4%	170.1%
Waste Management	4 360	6 849	14	3%	594	12.1%	1 118	16.3%	3 186	46.5%	4 911	71.1%	494	101.8%	688.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**808 787**	**809 041**	**239 846**	**29.7%**	**210 854**	**26.1%**	**240 717**	**29.8%**	**176 200**	**21.8%**	**867 617**	**107.2%**	**170 967**	**110.6%**	**3.1%**
Property rates, penalties and collection charges	90 395	97 053	22 823	23.7%	18 792	19.5%	19 950	20.6%	17 822	18.4%	79 387	81.8%	16 485	79.3%	8.1%
Service charges	472 158	472 158	119 359	25.3%	110 910	23.5%	139 665	37.1%	110 216	34.4%	470 150	199.4%	116614	163.8%	4.7%
Other revenue	46 825	45 342	44 318	97.3%	30 745	67.1%	40 132	53.0%	33 568	74.0%	150 645	332.2%	24 4 1 5	308.8%	13.5%
Government - operating	156 837	141 168	43 638	30.9%	30 140	21.1%	23 731	16.8%	5 4 0 2	3.8%	107 665	76.3%	8 6 5 6	66.4%	(38.1%)
Government - capital	70 597	70 597	8 3 3 6	11.8%	20 1 4 3	28.5%	13 2 3 9	18.8%			41 718	59.1%	5 6 3 6	49.0%	(100.0%)
Interest	11 975	11 723	1 3 7 4	39.8%	2 3 8 1	23.6%	2 1 4 9	30.2%	4 0 4 2	37.2%	14 2 3 4	121.6%	2 1 3 8	108.3%	89.2%
Dividends															
Payments	**(783 174)**	**(725 991)**	**(233 286)**	**33.3%**	**(170 570)**	**24.2%**	**(187 119)**	**27.2%**	**(198 228)**	**27.3%**	**(789 216)**	**110.1%**	**(203 133)**	**111.6%**	**(2.4%)**
Suppliers and employees	(674 331)	(687 738)	(220 870)	32.7%	(170 523)	23.2%	(185 155)	26.5%	(198 228)	28.8%	(774 856)	111.0%	(200 108)	112.1%	(2.4%)

Finance charges	(27 580)	(27 580)	(12 304)	44.6%	-	-	(11 778)	42.7%	(0)	-	(24 103)	87.4%	8	100.0%	(100.0%)
Transfers and grants	(500)	(500)	(92)	18.3%	(0)	2.1%	(199)	37.3%	(0)	3.4%	(389)	41.1%	(28)	92.3%	(13.9%)
Net Cash from/(used) Operating Activities	**105 614**	**83 051**	**6 559**	**6.2%**	**48 277**	**36.5%**	**43 595**	**52.5%**	**(22 928)**	**(26.5%)**	**68 399**	**82.4%**	**(32 228)**	**182.2%**	**(31.7%)**
Cash Flow from Investing Activities															
Receipts	**200**	**120**	**(23)**	**(11.5%)**	**20**	**10.2%**	**2**	**1.9%**	**(20)**	**(16.6%)**	**(20)**	**(16.9%)**	**(3)**	**35.6%**	**973.9%**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	200	120	(23)	(11.5%)	20	10.2%	2	1.9%	(20)	(16.6%)	(20)	(16.9%)	(3)	35.6%	973.9%
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(131 938)**	**(120 718)**	**(16 898)**	**12.4%**	**(15 698)**	**10.3%**	**(21 457)**	**17.7%**	**(27 318)**	**22.6%**	**(83 322)**	**69.0%**	**(27 947)**	**75.3%**	**(2.2%)**
Capital assets	(131 938)	(120 718)	(16 898)	12.4%	(15 698)	10.3%	(21 457)	17.7%	(27 318)	22.6%	(83 322)	69.0%	(27 947)	75.3%	(2.2%)
Net Cash from/(used) Investing Activities	**(131 738)**	**(120 598)**	**(16 922)**	**12.5%**	**(15 678)**	**10.3%**	**(21 454)**	**17.7%**	**(27 338)**	**22.7%**	**(83 342)**	**69.1%**	**(27 949)**	**75.3%**	**(2.2%)**
Cash Flow from Financing Activities															
Receipts	**60 258**	**60 258**	**83**	**.1%**	**58**	**.1%**	**73**	**.1%**	**60 151**	**99.8%**	**60 365**	**100.2%**	**143**	**149.0%**	**41 854.9%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	60 000	60 000	-	-	-	-	-	-	60 000	100.0%	60 000	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	258	258	83	32.3%	58	22.1%	73	28.4%	151	58.5%	365	140.1%	143	149.0%	3.2%
Payments	**(76 548)**	**(76 548)**	**(43 936)**	**48.9%**	**-**	**-**	**(43 691)**	**48.9%**	**-**	**-**	**(154 677)**	**98.4%**	**-**	**100.0%**	**-**
Repayment of borrowing	(60 000)	(60 000)	(29 568)	49.3%	-	-	(29 568)	49.3%	-	-	(118 937)	99.4%	-	100.0%	-
Net Cash from/(used) Financing Activities	**35 210**	**35 210**	**(11 942)**	**(33.9%)**	**58**	**.2%**	**(12 528)**	**(35.6%)**	**60 151**	**170.8%**	**35 736**	**101.5%**	**143**	**99.3%**	**41 854.9%**
Net Increase/(Decrease) in cash held	**(10 908)**	**(2 338)**	**(26 314)**	**222.9%**	**24 657**	**(226.1%)**	**9 666**	**(413.7%)**	**10 787**	**(461.7%)**	**20 796**	**(890.1%)**	**(59 634)**	**38.9%**	**(118.8%)**
Cash/cash equivalents at the year begin:	95 031	136 931	138 351	146.1%	112 617	118.5%	137 274	100.2%	149 940	157.3%	136 931	100.0%	196 565	86.7%	223.1%
Cash/cash equivalents at the year end:	84 124	134 594	112 037	133.8%	137 274	163.2%	146 940	109.2%	157 726	117.2%	157 726	117.2%	136 930	102.8%	22.7%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	6 322	34.7%	914	5.1%	699	4.0%	9 684	55.9%	17 962	15.4%	13 240	8.9%	6 663	36.9%
Receivables from Non-exchange Transactions - Prop	21 644	86.2%	127	.5%	119	.5%	3 222	9.7%	24 542	20.5%	3 243	6.2%	1 691	7.0%
Receivables from Non-exchange Transactions - Royal	7 687	36.0%	686	2.9%	466	2.2%	12 502	58.9%	21 342	17.9%	3 413	16.0%	7 629	36.0%
Receivables from Exchange Transactions - Waste Wat	6 916	24.3%	1 038	4.3%	622	2.6%	19 928	67.7%	28 499	23.4%	13 745	56.2%	8 431	34.5%
Receivables from Exchange Transactions - Waste Ma	2 334	22.3%	621	4.1%	558	3.7%	10 471	69.9%	14 986	12.5%	8 643	57.6%	5 409	36.0%
Receivables from Exchange Transactions - Property R	606	12.3%	224	4.2%	210	4.0%	4 280	79.6%	5 370	4.5%	3 758	69.6%	3 764	70.0%
Interest on Arrear Debtor Accounts	211	2.6%	92	.6%	106	1.2%	7 775	95.4%	8 187	6.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 923)	(62.7%)	243	5.1%	119	2.6%	6 904	148.2%	4 788	4.0%	4 118	127.8%	3 851	102.8%
Total By Income Source	**42 296**	**35.4%**	**3 726**	**3.1%**	**3 724**	**3.1%**	**69 866**	**58.4%**	**119 543**	**100.0%**	**52 920**	**44.8%**	**36 936**	**32.6%**
Debtors Age Analysis By Customer Group														
Organs of State	2 064	77.0%	133	2.9%	19	.4%	912	19.8%	4 628	3.9%	-	-	-	-
Commercial	9 926	35.1%	99	.3%	47	.2%	2 755	23.1%	11 827	10.0%	-	-	1 837	15.5%
Households	23 060	36.2%	2 098	3.7%	3 348	5.8%	28 310	50.3%	56 816	73.7%	52 920	99.7%	33 098	42.4%
Other	7 246	44.2%	396	1.6%	310	2.1%	7 789	32.1%	16 812	13.0%	-	-	-	-
Total By Customer Group	**42 296**	**35.4%**	**3 726**	**3.1%**	**3 724**	**3.1%**	**69 866**	**58.4%**	**119 543**	**100.0%**	**52 920**	**44.8%**	**36 936**	**32.6%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	29 600	100.0%	-	-	-	-	-	-	29 600	58.6%
Bulk Water	328	100.0%	-	-	-	-	-	-	328	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	4 172	100.0%	-	-	-	-	-	-	4 172	8.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 222	100.0%	-	-	-	-	-	-	5 222	10.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	11 255	100.0%	-	-	-	-	-	-	11 255	22.3%
Total	**50 594**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**50 594**	**100.0%**

Contact Details

Municipal Manager	Mr G.F. Matthee	023 348 2600
Financial Manager	D.M.C.Thomas	023 348 4994

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LANGEBERG (WC026)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**526 439**	**551 232**	**139 171**	**26.4%**	**120 267**	**22.8%**	**147 692**	**26.8%**	**109 750**	**19.9%**	**517 880**	**93.9%**	**97 802**	**94.6%**	**12.2%**
Property rates	38 077	39 617	40 621	106.7%	(717)	(1.9%)	44	.1%	77		39 964	100.1%	33	103.8%	(467.5%)
Property rates - penalties and collection charges	497	497	40	8.0%	82	16.6%	74	15.0%	70	14.0%	266	53.5%	36	69.0%	90.8%
Service charges - electricity revenue	302 866	301 716	50 462	16.6%	65 509	21.7%	94 940	31.5%	69 312	29.6%	291 444	96.7%	70 568	97.1%	1.8%
Service charges - water revenue	36 308	39 308	5 814	16.0%	7 911	19.6%	12 339	31.3%	9 333	23.7%	35 398	89.7%	8 638	89.6%	8.0%
Service charges - sanitation revenue	13 004	14 504	3 238	24.7%	4 774	36.4%	4 581	31.6%	4 344	30.3%	16 977	130.8%	3 404	106.9%	29.1%
Service charges - refuse revenue	11 805	13 305	3 966	33.6%	3 626	30.7%	3 470	26.1%	3 326	25.0%	14 410	108.3%	2 682	99.1%	24.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 990	2 730	633	21.2%	735	25.4%	731	26.8%	552	20.2%	2 651	97.2%	546	85.2%	.7%
Interest earned - external investments	2 940	3 040	942	32.0%	888	30.2%	1 102	31.1%	1 408	41.2%	4 342	134.1%	613	88.2%	79.6%
Interest earned - outstanding debtors	3 863	1 587	332	8.3%	386	10.0%	617	33.9%	458	28.9%	1 794	106.2%	746	92.2%	(38.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	12 892	18 892	766	5.9%	1 240	9.6%	1 318	7.0%	1 370	7.3%	4 693	24.8%	1 686	43.3%	(18.7%)
Licences and permits	1 633	1 732	278	17.1%	240	14.7%	282	17.0%	280	16.4%	1 077	62.4%	271	72.5%	(2.3%)
Agency services	2 306	2 866	190	8.9%	147	6.2%	172	6.0%	191	6.3%	849	22.0%	124	24.0%	35.2%
Transfers recognised - operational	70 992	86 730	20 887	34.1%	31 356	41.0%	23 694	27.3%	24 619	4.2%	84 707	97.7%	14 622	96.6%	(53.6%)
Other own revenue	16 262	23 906	4 932	29.8%	3 617	22.2%	4 628	19.4%	4 600	19.4%	16 768	69.7%	2 734	72.3%	68.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**556 276**	**587 997**	**119 692**	**21.8%**	**132 459**	**24.1%**	**143 579**	**24.4%**	**134 914**	**22.9%**	**531 645**	**90.4%**	**118 237**	**93.0%**	**14.1%**
Employee related costs	158 973	160 697	37 796	23.8%	33 600	21.0%	36 081	22.5%	37 990	23.7%	145 473	90.5%	24 999	91.3%	8.9%
Remuneration of councillors	8 806	8 806	2 091	23.8%	2 007	22.7%	2 429	27.6%	2 213	25.1%	8 739	99.2%	2 308	99.5%	(4.8%)
Debt impairment	16 773	24 773	4 193	25.0%	4 193	25.0%	7 350	29.8%	8 994	36.3%	24 73	100.0%	4 990	100.0%	121.0%
Depreciation and asset impairment	21 745	34 745	-	-	10 870	50.0%	5 378	15.5%	3 960	11.1%	20 117	57.9%	3 336	88.7%	18.6%
Finance charges	8 666	8 666	1 742	20.1%	1 906	22.0%	2 102	24.3%	1 666	21.4%	7 420	87.8%	1 677	94.4%	(1.1%)
Bulk purchases	241 735	241 735	58 939	24.4%	53 003	22.1%	68 606	28.5%	59 521	24.6%	240 069	99.6%	50 569	102.8%	18.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 063	2 027	333	16.7%	422	21.2%	622	30.8%	546	26.9%	1 924	94.9%	685	99.2%	(5.8%)
Transfers and grants	125	125	-	-	125	99.6%	-	-	-	-	125	99.6%	-	100.0%	-
Other expenditure	94 413	106 631	14 608	15.5%	26 616	28.4%	20 630	19.2%	19 666	18.6%	81 52	76.7%	20 067	74.3%	(1.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	37	-	37	-	-	-	(100.0%)
Surplus/(Deficit)	**(27 838)**	**(36 675)**	**19 478**		**(12 192)**		**4 313**		**(25 164)**		**(14 765)**		**(20 435)**		
Transfers recognised - capital	29 222	30 161	3 882	13.3%	3 880	13.3%	6 773	22.5%	7 321	24.9%	22 056	73.1%	5 536	91.7%	32.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 383**	**(6 514)**	**23 360**		**(8 312)**		**11 087**		**(17 843)**		**7 471**		**(14 899)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 383**	**(6 514)**	**23 360**		**(8 312)**		**11 087**		**(17 843)**		**7 471**		**(14 899)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 383**	**(6 514)**	**23 360**		**(8 312)**		**11 087**		**(17 843)**		**7 471**		**(14 899)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 383**	**(6 514)**	**23 360**		**(8 312)**		**11 087**		**(17 843)**		**7 471**		**(14 899)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**51 624**	**59 674**	**9 875**	**19.1%**	**7 017**	**13.6%**	**13 041**	**23.6%**	**19 148**	**32.0%**	**49 080**	**85.9%**	**22 528**	**89.0%**	**(15.0%)**
National Government	26 633	27 170	3 881	14.6%	3 800	14.3%	6 133	22.6%	8 137	30.0%	21 952	80.8%	4 404	83.3%	84.8%
Provincial Government	2 589	2 972	63	2.4%	80	3.1%	604	20.3%	1 022	34.4%	1 769	59.5%	2 005	83.1%	(68.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	99.5%	-
Transfers recognised - capital	**29 222**	**30 141**	**3 943**	**13.5%**	**3 880**	**13.3%**	**6 738**	**22.4%**	**9 160**	**30.4%**	**23 721**	**78.7%**	**6 404**	**93.4%**	**43.0%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	22 402	29 533	5 931	26.5%	3 137	14.0%	7 103	24.0%	9 987	33.2%	26 148	91.8%	16 123	85.9%	(38.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**51 624**	**59 674**	**9 875**	**19.1%**	**7 017**	**13.6%**	**13 041**	**23.6%**	**19 148**	**32.0%**	**49 080**	**85.9%**	**22 528**	**89.0%**	**(15.0%)**
Governance and Administration	1 839	1 689	364	9.7%	316	8.4%	1 454	89.4%	477	68.9%	2 751	101.7%	1 148	99.4%	(58.7%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	270	91.8%	(100.0%)
Corporate Services	2 623	2 660	201	7.7%	239	9.1%	1 654	68.1%	427	16.3%	2 751	101.7%	1 691	100.1%	(74.8%)
Community and Public Safety	6 788	6 565	646	48.1%	290	4.4%	4 565	74.4%	3 560	57.9%	4 961	77.4%	4 645	94.1%	(54.8%)
Community & Social Services	4 288	4 622	87	2.0%	174	4.1%	1 237	29.8%	1 680	40.7%	3 378	73.1%	2 442	96.8%	(23.2%)
Sport And Recreation	-	90	35	-	-	-	-	-	44	50.1%	79	88.6%	676	94.4%	(93.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	87.3%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	96.5%	-
Health	1 500	1 500	523	34.9%	81	5.4%	71	4.7%	388	24.5%	1 043	69.5%	1 526	96.5%	(81.0%)
Economic and Environmental Services	**11 719**	**10 853**	**1 161**	**9.9%**	**1 701**	**15.0%**	**1 623**	**14.9%**	**1 249**	**11.5%**	**5 734**	**53.2%**	**2 672**	**73.9%**	**(53.3%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	415	30.3%	(100.0%)
Road Transport	10 884	9 441	1 161	10.7%	1 663	15.3%	333	3.5%	1 249	13.2%	4 406	46.7%	2 257	99.5%	(44.7%)
Environmental Protection	835	1 454	-	-	37	11.0%	1 290	88.8%	-	-	1 326	91.2%	-	-	-
Trading Services	**31 491**	**39 852**	**7 567**	**24.0%**	**4 762**	**15.1%**	**9 059**	**23.3%**	**15 170**	**39.0%**	**36 555**	**94.0%**	**12 654**	**88.4%**	**19.9%**
Electricity	6 564	7 164	178	2.6%	266	4.2%	2 201	31.5%	5 158	68.1%	8 444	81.7%	2 716	87.3%	16.2%
Water	3 328	1 160	-	-	3	1%	320	27.9%	726	62.6%	1 051	90.6%	3 992	100.1%	(67.9%)
Waste Water Management	8 935	22 868	7 388	81.9%	4 496	49.8%	3 864	16.9%	6 170	27.0%	21 918	95.8%	1 907	24.3%	(23.2%)
Waste Management	13 664	7 661	-	-	-	-	2 674	34.1%	3 116	68.4%	7 731	100.0%	3 038	99.5%	68.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**556 564**	**566 814**	**152 293**	**27.4%**	**149 830**	**26.9%**	**176 517**	**31.1%**	**151 224**	**26.7%**	**629 863**	**111.1%**	**129 043**	**122.3%**	**17.2%**
Property rates, penalties and collection charges	39 832	39 832	14 176	35.5%	8 748	21.9%	7 297	18.3%	7 135	17.9%	37 356	93.8%	6 624	104.4%	18.4%
Service charges	382 279	382 279	97 672	25.6%	60 665	22.0%	122 994	32.1%	121 526	31.8%	417 356	109.2%	169 658	125.8%	11.4%
Other revenue	26 124	39 744	10 152	38.9%	12 486	64.0%	16 134	59.1%	11 645	41.1%	50 866	128.0%	12 128	266.4%	(9.8%)
Government - operating	73 249	93 408	31 756	42.2%	21 994	29.2%	17 166	20.1%	62		70 984	83.2%		84.3%	(100.0%)
Government - capital	24 000	24 000	6 000	25.0%	24 000	100.0%	12 000	50.0%	9 600	40.0%	51 600	215.0%		100.0%	(100.0%)
Interest	7 462	7 462	648	7.3%	437	6.5%	923	12.9%	856	13.9%	3 322	39.8%	855	58.8%	0.2%
Dividends															
Payments	**(522 640)**	**(564 414)**	**(146 146)**	**28.1%**	**(138 797)**	**26.8%**	**(149 988)**	**29.7%**	**(135 173)**	**26.8%**	**(562 112)**	**111.4%**	**(112 923)**	**125.7%**	**19.8%**
Suppliers and employees	(520 159)	(561 748)	(145 329)	28.1%	(130 687)	26.6%	(149 215)	29.7%	(134 638)	26.8%	(559 513)	111.6%	(112 227)	125.8%	19.8%

Finance charges	(2 874)	(2 474)	(816)	30.5%	(686)	21.9%	(783)	29.2%	(535)	19.9%	(2 715)	101.6%	(636)	103.7%	(149.9%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	(123)	-	-	123.0%	-
Net Cash from/(used) Operating Activities	**53 715**	**62 469**	**6 146**	**11.4%**	**10 833**	**20.4%**	**20 510**	**42.5%**	**16 052**	**23.7%**	**67 752**	**108.6%**	**16 059**	**182.3%**	**-**
Cash Flow from Investing Activities															
Receipts	**2 000**	**2 000**	**327**	**16.4%**	**198**	**9.9%**	**229**	**11.5%**	**237**	**11.8%**	**993**	**49.7%**	**336**	**182.6%**	**(27.4%)**
Proceeds on disposal of PPE	-	-	192	-	33	-	29	-	-	-	256	-	5	(60 613.3%)	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	2 000	2 000	177	8.9%	166	7.8%	200	10.2%	237	11.8%	773	38.7%	331	104.5%	(39.2%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(51 624)**	**(58 674)**	**(9 337)**	**18.1%**	**(6 432)**	**12.5%**	**(12 540)**	**21.4%**	**(17 478)**	**29.8%**	**(45 792)**	**78.0%**	**(21 263)**	**81.7%**	**(17.8%)**
Capital assets	(51 624)	(58 674)	(9 337)	18.1%	(6 432)	12.5%	(12 540)	21.4%	(17 478)	29.8%	(45 792)	78.0%	(21 263)	81.7%	(17.8%)
Net Cash from/(used) Investing Activities	**(49 624)**	**(56 674)**	**(9 010)**	**18.2%**	**(6 242)**	**12.6%**	**(12 310)**	**21.7%**	**(17 240)**	**30.4%**	**(44 999)**	**79.1%**	**(20 930)**	**79.1%**	**(17.7%)**
Cash Flow from Financing Activities															
Receipts	**457**	**457**	**248**	**54.2%**	**678**	**148.6%**	**293**	**64.6%**	**277**	**60.6%**	**1 456**	**326.0%**	**331**	**1 987.0%**	**(16.2%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	457	457	248	54.2%	678	148.6%	293	64.6%	277	60.6%	1 456	326.0%	331	1 987.0%	(16.2%)
Payments	**(1 971)**	**(1 971)**	**(954)**	**19.7%**	**(640)**	**39.4%**	**(957)**	**59.9%**	**(958)**	**54.1%**	**(4 456)**	**430.4%**	**(917)**	**651.4%**	**4.5%**
Repayment of borrowing	(1 971)	(1 971)	(954)	19.7%	(640)	39.4%	(957)	59.9%	(958)	54.1%	(4 456)	430.4%	(917)	651.4%	4.5%
Net Cash from/(used) Financing Activities	**(1 514)**	**(1 514)**	**(706)**	**25.1%**	**(178)**	**7.4%**	**(663)**	**23.3%**	**(680)**	**25.7%**	**(3 000)**	**81.5%**	**(586)**	**63.2%**	**28.3%**
Net Increase/(Decrease) in cash held	**1 577**	**3 313**	**(3 469)**	**(209.8%)**	**12 612**	**751.9%**	**13 641**	**411.8%**	**(1 868)**	**(56.4%)**	**20 977**	**633.2%**	**(5 385)**	**342.8%**	**(66.3%)**
Cash/cash equivalents at the year begin:	67 568	83 634	83 634	123.8%	79 166	117.7%	91 778	113.1%	105 419	127.8%	83 634	160.0%	87 071	160.0%	20.7%
Cash/cash equivalents at the year end:	**69 945**	**83 948**	**79 166**	**114.8%**	**91 778**	**133.1%**	**105 419**	**122.7%**	**103 618**	**126.8%**	**103 618**	**126.8%**	**82 010**	**121.8%**	**26.3%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off vs Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 302	20.2%	500	9.6%	379	7.3%	2 809	57.7%	5 161	9.7%	-	-	1 502	19.5%
Trade and Other Receivables from Exchange Transac	17 764	66.4%	174	4%	1 119	4%	4 719	8.7%	19 197	37.1%	-	-	1 027	5.4%
Receivables from Non-exchange Transactions - Prop	1 705	16.7%	238	2.6%	168	2.0%	6 084	73.7%	8 682	16.3%	-	-	1 701	20.0%
Receivables from Exchange Transactions - Waste Wat	1 676	30.1%	346	6.3%	262	4.8%	3 239	58.8%	5 541	10.4%	-	-	1 471	26.5%
Receivables from Exchange Transactions - Waste Ma	1 302	30.4%	271	6.4%	202	4.8%	2 464	58.4%	4 218	7.9%	-	-	1 058	25.0%
Receivables from Exchange Transactions - Property R	34	3.5%	28	2.9%	21	1.6%	1 072	92.7%	1 156	2.2%	-	-	714	61.5%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	313	0.9%	119	1.6%	168	4.9%	7 992	92.1%	8 740	16.4%	-	-	4 036	46.2%
Total By Income Source	**24 277**	**45.6%**	**1 696**	**3.2%**	**1 319**	**2.5%**	**25 939**	**48.7%**	**53 228**	**100.0%**	**-**	**-**	**11 369**	**21.4%**
Debtors Age Analysis By Customer Group														
Organs of State	233	21.5%	8	7%	6	6%	870	77.2%	1 084	2.4%	-	-	291	15.5%
Commercial	5 431	72.4%	111	1.5%	80	1%	1 878	25.1%	7 476	14.1%	-	-	663	13.2%
Households	17 491	39.4%	1 451	4.8%	1 178	3.9%	19 903	65.9%	30 173	56.8%	-	-	9 662	39.8%
Other	(1 878)	21.1%	126	3%	54	2%	5 288	23.5%	14 222	27.0%	-	-	1 466	13.3%
Total By Customer Group	**24 277**	**45.6%**	**1 696**	**3.2%**	**1 319**	**2.5%**	**25 939**	**48.7%**	**53 228**	**100.0%**	**-**	**-**	**11 369**	**21.4%**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	27 186	100.0%	-	-	-	-	-	-	27 186	100.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**27 186**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**27 186**	**100.0%**

Contact Details

Municipal Manager	Mr Sogolobi Andreas Makwani	0233 615 6000
Financial Manager	Mr Bradley Brown	0233 615 6000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CAPE WINELANDS DM (DC2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**368 288**	**389 927**	**131 164**	**35.6%**	**104 906**	**28.5%**	**107 073**	**26.8%**	**63 029**	**15.8%**	**406 173**	**101.8%**	**37 619**	**98.2%**	**67.5%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	160	160	-	-	-	-	2 012	1 403.7%	160	116.3%	2 003	1 019.6%	487	304.6%	(81.6%)
Rental of facilities and equipment	127	127	22	17.3%	31	24.7%	27	21.0%	23	17.7%	103	81.2%	31	76.8%	0.7%
Interest earned - external investments	34 860	34 640	2 948	8.4%	4 736	13.6%	6 230	18.0%	29 331	84.6%	43 356	125.2%	19 447	110.4%	50.8%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	153 748	153 030	31 660	20.6%	39 883	25.9%	42 026	33.0%	29 464	22.2%	136 033	88.1%	19 873	92.1%	83.6%
Transfers recognised - operational	226 468	230 678	93 870	42.3%	72 940	32.2%	53 420	24.0%	3 987	1.7%	224 153	98.9%	2 064	99.7%	88.1%
Other own revenue	2 925	1 492	664	23.4%	316	11.1%	548	36.7%	110	7.4%	1 638	109.8%	608	100.7%	84.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	26	-	(100.0%)
Operating Expenditure	**368 288**	**389 927**	**88 101**	**18.5%**	**84 423**	**22.9%**	**104 521**	**26.1%**	**83 393**	**20.9%**	**340 439**	**85.1%**	**88 248**	**85.7%**	**(5.3%)**
Employee related costs	164 663	168 416	37 551	20.9%	40 976	22.2%	41 810	22.2%	39 947	20.7%	158 788	84.2%	40 786	88.8%	(14.9%)
Remuneration of councillors	11 947	11 853	2 556	21.4%	2 558	21.4%	2 673	23.1%	2 687	22.8%	10 764	91.0%	2 504	82.5%	(6.7%)
Debt impairment	135	135	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 965	8 791	2 443	30.8%	2 445	30.8%	2 550	29.8%	2 215	22.9%	9 658	109.8%	3 454	79.2%	(58.9%)
Finance charges	29	29	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	182 260	189 696	39 052	16.1%	38 445	23.7%	57 138	30.1%	38 480	20.2%	160 123	84.4%	33 138	82.8%	14.1%
Loss on disposal of PPE	968	210	-	-	-	-	-	-	1 065	497.7%	1 065	497.7%	272	20.8%	191.8%
Surplus/(Deficit)	**-**	**-**	**43 062**		**20 483**		**2 554**		**(20 363)**		**65 736**		**(50 628)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**-**	**-**	**43 062**		**20 483**		**2 554**		**(20 363)**		**65 736**		**(50 628)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**-**	**-**	**43 062**		**20 483**		**2 554**		**(20 363)**		**65 736**		**(50 628)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**-**	**-**	**43 062**		**20 483**		**2 554**		**(20 363)**		**65 736**		**(50 628)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**-**	**-**	**43 062**		**20 483**		**2 554**		**(20 363)**		**65 736**		**(50 628)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**10 189**	**11 017**	**586**	**3.2%**	**1 412**	**7.9%**	**1 513**	**13.7%**	**1 173**	**10.6%**	**4 683**	**42.5%**	**2 576**	**76.3%**	**(54.5%)**
National Government	1 104	-	137	12.4%	76	6.9%	150	-	15	-	419	-	-	84.8%	(100.0%)
Provincial Government	-	1 123	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	227	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**1 104**	**1 350**	**137**	**12.4%**	**76**	**6.9%**	**150**	**14.1%**	**15**	**1.1%**	**419**	**31.0%**	**-**	**84.8%**	**(100.0%)**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 085	9 667	448	2.6%	1 336	7.8%	1 323	13.7%	1 158	12.0%	4 264	44.1%	2 576	75.3%	(55.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**10 189**	**11 017**	**586**	**3.2%**	**1 412**	**7.9%**	**1 513**	**13.7%**	**1 173**	**10.6%**	**4 683**	**42.5%**	**2 576**	**76.3%**	**(54.5%)**
Governance and Administration	**11 471**	**4 614**	**178**	**1.1%**	**1 648**	**9.4%**	**758**	**16.1%**	**499**	**10.1%**	**2 084**	**45.4%**	**1 864**	**71.9%**	**(67.9%)**
Executive & Council	4	6	3	79.2%	-	-	-	-	-	-	3	79.2%	37	75.1%	(100.0%)
Budget & Treasury Office	2 621	202	4	0.1%	18	2.5%	-	-	116	58.8%	138	67.6%	9	91.8%	1 188.6%
Corporate Services	7 849	3 606	370	4.7%	1 630	12.1%	736	19.2%	343	14.2%	2 079	70.0%	1 818	70.8%	(72.1%)
Community and Public Safety	**1 178**	**1 168**	**71**	**6.1%**	**310**	**4.1%**	**164**	**16.9%**	**490**	**8.9%**	**1 035**	**71.7%**	**181**	**74.4%**	**(14.1%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 049	1 077	62	1.1%	241	4.3%	586	10.9%	499	9.6%	1 389	34.6%	582	74.4%	(14.2%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	77	91	9	21.3%	70	46.0%	(422)	-	(9)	-	51	100.0%	-	100.0%	-
Economic and Environmental Services	**1 139**	**1 383**	**137**	**12.1%**	**111**	**9.7%**	**150**	**13.7%**	**15**	**1.1%**	**454**	**32.8%**	**-**	**84.9%**	**(100.0%)**
Planning and Development	35	35	-	-	35	100.0%	-	-	-	-	35	100.0%	-	100.0%	-
Road Transport	1 104	1 348	137	12.4%	76	6.9%	150	14.1%	15	1.1%	419	31.0%	-	84.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**368 289**	**398 927**	**138 677**	**37.7%**	**110 459**	**30.0%**	**107 950**	**27.1%**	**52 138**	**13.1%**	**409 224**	**102.6%**	**31 358**	**99.3%**	**66.3%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	165	165	37	34.8%	-	-	-	-	6	3.7%	43	26.6%	-	67.7%	(100)%
Other revenue	106 716	134 640	39 442	36.8%	33 822	31.6%	46 678	34.6%	31 577	23.4%	150 515	111.8%	20 636	100.8%	53.0%
Government - operating	226 448	229 676	95 919	42.4%	72 615	32.2%	55 127	24.0%	2 105	9%	226 133	98.4%	1 212	98.8%	73.6%
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	34 960	34 046	4 338	12.3%	3 567	10.2%	6 536	19.0%	18 466	53.4%	33 016	94.1%	8 510	97.9%	94.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(380 180)**	**(380 181)**	**(68 030)**	**18.9%**	**(65 126)**	**23.8%**	**(102 429)**	**26.3%**	**(83 142)**	**21.3%**	**(338 717)**	**86.8%**	**(79 884)**	**88.8%**	**4.1%**
Suppliers and employees	(380 181)	(380 013)	68 030	18.9%	(70 668)	20.6%	(102 429)	26.3%	(83 142)	21.3%	(327 363)	83.9%	(79 884)	88.8%	4.1%

Finance charges	(39)	(39)	-		-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-		(11 454)	-	-	-	-	-	(11 454)	-	-	-	-
Net Cash from/(used) Operating Activities	**8 189**	**8 828**	**70 642**	**871.2%**	**20 339**	**312.0%**	**5 535**	**62.7%**	**(31 005)**	**(351.3%)**	**70 506**	**798.8%**	**(46 526)**	**231.1%**	**(35.1%)**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(16 189)**	**(11 017)**	**(586)**	**3.2%**	**(1 412)**	**7.8%**	**(1 513)**	**13.7%**	**(1 173)**	**10.6%**	**(4 663)**	**42.3%**	**(2 376)**	**110.5%**	**(54.3%)**
Capital assets	(16 189)	(11 017)	(586)	2.2%	(1 412)	7.8%	(1 513)	13.7%	(1 173)	10.6%	(4 663)	42.3%	(2 376)	110.5%	(54.3%)
Net Cash from/(used) Investing Activities	**(16 189)**	**(11 017)**	**(586)**	**3.2%**	**(1 412)**	**7.8%**	**(1 513)**	**13.7%**	**(1 173)**	**10.6%**	**(4 663)**	**42.3%**	**(2 376)**	**110.5%**	**(54.3%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(10 000)**	**(2 191)**	**70 056**	**(695.0%)**	**23 927**	**(237.4%)**	**4 017**	**(183.4%)**	**(32 178)**	**1 468.9%**	**65 843**	**(3 004.9%)**	**(51 102)**	**471.3%**	**(37.8%)**
Cash/cash equivalents at the year begin:	472 568	463 077	334 119	106.8%	374 175	121.6%	338 102	125.4%	602 119	122.2%	334 119	102.0%	534 026	162.7%	9.2%
Cash/cash equivalents at the year end:	**462 568**	**460 887**	**374 175**	**124.3%**	**398 102**	**139.5%**	**682 119**	**122.8%**	**569 940**	**116.2%**	**399 962**	**116.2%**	**560 433**	**111.8%**	**13.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 729	62.5%	951	34.4%	0	-	86	3.1%	2 765	100.0%	-	-	-	-
Total By Income Source	**1 729**	**62.5%**	**951**	**34.4%**	**0**	**-**	**86**	**3.1%**	**2 765**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 729	62.5%	951	34.4%	0	-	86	3.1%	2 765	100.0%	-	-	-	-
Total By Customer Group	**1 729**	**62.5%**	**951**	**34.4%**	**0**	**-**	**86**	**3.1%**	**2 765**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Michael Wagner	021 688 5270
Financial Manager	Ms Fiona De Bean-Groenewald	021 688 5277

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: THEEWATERSKLOOF (WC031)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**427 586**	**465 321**	**128 791**	**30.1%**	**105 498**	**24.7%**	**89 319**	**19.2%**	**80 475**	**17.3%**	**404 084**	**86.8%**	**76 057**	**97.5%**	**5.8%**
Property rates	72 247	75 215	40 160	55.6%	11 568	16.0%	11 238	14.9%	10 662	14.6%	73 628	98.2%	10 692	100.6%	2.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	81 636	78 737	21 526	26.4%	19 642	23.8%	18 639	23.7%	21 182	26.9%	79 988	101.6%	19 436	99.1%	9.0%
Service charges - water revenue	53 302	47 840	8 562	16.1%	12 024	22.6%	12 709	26.7%	13 177	29.0%	46 472	97.1%	11 106	102.8%	18.7%
Service charges - sanitation revenue	20 868	22 148	5 514	26.4%	5 423	26.0%	5 679	25.6%	6 666	27.1%	23 811	102.1%	6 176	99.7%	(2.9%)
Service charges - refuse revenue	26 849	25 849	6 534	25.3%	6 515	25.2%	6 004	23.2%	6 160	23.8%	25 234	97.6%	5 310	94.3%	16.7%
Service charges - other	(3 309)	2 001	(174)	5.3%	(1 228)	37.0%	(899)	(44.8%)	(1 403)	(72.8%)	(3 702)	(187.3%)	(1 079)	143.8%	(30.0%)
Rental of facilities and equipment	1 164	1 726	287	16.3%	500	28.4%	310	18.0%	380	22.0%	1 497	86.7%	370	83.1%	2.7%
Interest earned - external investments	2 606	4 600	952	36.6%	1 526	58.6%	1 602	37.6%	2 239	48.7%	6 410	142.4%	2 585	171.1%	(13.4%)
Interest earned - outstanding debtors	6 804	6 804	1 469	26.7%	1 815	26.7%	2 082	30.7%	2 418	35.5%	8 958	117.7%	1 583	99.8%	52.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	13 257	23 743	1 481	6.7%	1 583	10.2%	1 900	7.4%	2 082	8.0%	7 008	27.2%	19 992	104.2%	(89.6%)
Licences and permits	2 603	2 603	576	22.1%	694	22.4%	688	26.6%	487	18.9%	2 556	90.4%	534	102.7%	(12.0%)
Agency services	2 478	2 478	598	24.1%	794	28.4%	748	29.9%	624	25.2%	2 967	107.6%	621	101.3%	20.1%
Transfers recognised - operational	136 386	161 678	39 457	28.9%	42 794	31.4%	28 416	15.9%	14 927	9.2%	122 774	76.0%	1 542	89.2%	868.7%
Other own revenue	6 923	8 864	1 682	24.3%	3 540	43.8%	1 676	21.9%	2 277	38.7%	9 915	160.8%	(3 025)	155.2%	(168.5%)
Gains on disposal of PPE	2 247	2 247	-	-	-	-	-	-	-	-	-	-	2 592	-	(100.0%)
Operating Expenditure	**440 331**	**489 948**	**85 555**	**19.0%**	**109 593**	**24.4%**	**104 719**	**21.4%**	**111 486**	**22.8%**	**411 345**	**84.1%**	**109 155**	**98.8%**	**2.1%**
Employee related costs	153 731	155 367	34 803	22.6%	36 131	23.5%	34 664	22.4%	37 350	24.0%	143 142	92.1%	43 868	98.4%	(14.9%)
Remuneration of councillors	10 478	9 678	2 303	18.7%	2 153	20.5%	2 483	25.7%	2 246	23.2%	8 944	92.4%	2 448	92.4%	(8.3%)
Debt impairment	21 745	42 602	7 936	25.9%	7 936	25.9%	12 239	28.8%	14 390	33.8%	42 502	100.0%	22 333	106.8%	(35.6%)
Depreciation and asset impairment	27 981	22 762	-	-	7 510	27.7%	17 426	53.2%	7 827	23.9%	32 763	100.0%	900	48.4%	769.2%
Finance charges	13 486	13 486	2 398	17.7%	3 327	24.6%	1 902	14.5%	3 551	26.3%	11 233	83.2%	4 128	104.5%	(24.0%)
Bulk purchases	62 353	61 252	13 817	22.2%	14 217	22.8%	13 624	22.2%	14 593	23.8%	56 264	91.9%	17 614	99.2%	(17.1%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	24 067	23 632	2 438	9.9%	4 394	17.9%	3 623	16.7%	6 491	27.6%	17 256	73.2%	8 083	98.4%	(22.6%)
Transfers and grants	1 930	1 930	288	26.8%	458	43.9%	492	31.1%	-	-	1 218	80.9%	434	143.8%	(100.0%)
Other expenditure	124 972	148 638	21 821	17.5%	33 465	26.8%	17 713	11.9%	25 037	16.8%	98 037	65.9%	3 731	74.2%	571.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	3 733	-	(100.0%)
Surplus/(Deficit)	**(21 746)**	**(23 627)**	**43 236**		**(4 095)**		**(15 399)**		**(31 011)**		**(7 261)**		**(32 998)**		
Transfers recognised - capital	38 617	39 788	5 259	13.6%	7 187	18.6%	876	2.1%	18 186	45.7%	31 508	79.2%	30 370	96.8%	(40.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**16 873**	**16 161**	**48 495**		**3 092**		**(14 523)**		**(12 825)**		**24 165**		**(1 823)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**16 873**	**16 161**	**48 495**		**3 092**		**(14 523)**		**(12 825)**		**24 165**		**(1 823)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**16 873**	**16 161**	**48 495**		**3 092**		**(14 523)**		**(12 825)**		**24 165**		**(1 823)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**16 873**	**16 161**	**48 495**		**3 092**		**(14 523)**		**(12 825)**		**24 165**		**(1 823)**		

Part 2: Capital Revenue and Expenditure

	2015/16											2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**60 973**	**79 791**	**6 654**	**10.9%**	**12 952**	**20.8%**	**6 694**	**8.4%**	**27 909**	**35.0%**	**53 919**	**67.5%**	**35 813**	**85.9%**	**(22.1%)**
National Government	29 717	29 052	4 208	14.2%	4 807	16.4%	1 965	6.8%	17 263	59.5%	28 333	97.5%	13 540	96.8%	27.7%
Provincial Government	8 900	12 462	1 055	11.9%	2 310	26.0%	239	1.9%	1 042	8.3%	4 646	37.3%	13 617	83.1%	(92.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**38 617**	**41 544**	**5 259**	**13.6%**	**7 117**	**18.4%**	**2 204**	**5.3%**	**18 332**	**44.1%**	**32 973**	**79.4%**	**27 158**	**94.3%**	**(32.5%)**
Borrowing	11 500	12 310	997	8.7%	1 735	15.1%	712	5.8%	1 922	15.6%	5 366	43.6%	4 558	60.2%	(60.8%)
Internally generated funds	10 856	25 934	398	3.7%	3 830	35.3%	3 777	14.6%	8 114	31.3%	16 039	61.8%	4 097	60.6%	104.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60 973**	**79 791**	**6 654**	**10.9%**	**12 952**	**20.6%**	**6 694**	**8.4%**	**27 909**	**35.0%**	**53 919**	**67.5%**	**35 813**	**85.9%**	**(22.1%)**
Governance and Administration	**4 926**	**8 645**	**196**	**4.0%**	**1 497**	**30.4%**	**1 116**	**14.1%**	**3 661**	**10.4%**	**6 770**	**78.3%**	**1 168**	**77.1%**	**213.6%**
Executive & Council	1 597	1 447	89	5.6%	434	27.2%	482	33.3%	308	21.3%	1 313	90.8%	644	92.6%	(52.1%)
Budget & Treasury Office	38	38	-	-	2	6.1%	-	-	8	20.3%	9	24.4%	27	72.8%	(70.8%)
Corporate Services	3 294	7 350	107	4.2%	1 022	31.1%	1 748	23.8%	3 347	34.8%	6 453	74.1%	497	34.8%	183.8%
Community and Public Safety	**45 148**	**47 816**	**1 914**	**4.8%**	**3 196**	**11.1%**	**418**	**1.4%**	**3 864**	**11.7%**	**8 393**	**17.9%**	**34 645**	**91.4%**	**(88.8%)**
Community & Social Services	224	1 300	-	-	2	1.2%	1	1%	509	39.1%	513	39.5%	29	13.7%	2 443.2%
Sport And Recreation	195	4 628	-	-	91	8.6%	197	4.3%	1 586	34.9%	1 820	34.9%	7 245	91.4%	(89.8%)
Public Safety	208	208	3	1.3%	5	3.2%	-	-	176	84.4%	185	72.8%	166	83.0%	(2.2%)
Housing	8 868	11 682	1 908	11.8%	2 310	26.0%	209	2.0%	730	6.2%	5 247	37.1%	12 541	94.5%	(94.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**4 280**	**3 929**	**-**	**-**	**174**	**4.2%**	**192**	**4.9%**	**1 934**	**49.2%**	**2 301**	**58.5%**	**1 251**	**71.1%**	**54.7%**
Planning and Development	400	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	3 880	3 929	-	-	174	4.5%	192	4.9%	1 934	49.2%	2 301	58.5%	1 251	72.5%	54.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**41 684**	**49 143**	**5 375**	**12.9%**	**8 572**	**20.6%**	**3 834**	**7.8%**	**20 311**	**41.3%**	**38 092**	**77.5%**	**12 343**	**82.2%**	**64.6%**
Electricity	11 820	13 734	198	1.7%	2 124	17.9%	2 082	15.6%	9 434	68.7%	13 837	83.8%	2 157	89.7%	337%
Water	4 536	10 652	571	12.6%	297	6.6%	377	5.4%	5 105	48.1%	6 372	61.7%	594	47.5%	917.9%
Waste Water Management	22 928	21 767	4 606	20.1%	5 832	25.4%	866	4.0%	5 860	26.9%	17 513	79.2%	8 732	89.5%	(13.0%)
Waste Management	3 000	3 000	-	-	110	3.7%	-	-	2 999	99.9%	2 999	100.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**422 928**	**474 883**	**153 968**	**36.4%**	**150 755**	**35.6%**	**170 516**	**35.9%**	**166 833**	**35.1%**	**642 073**	**135.2%**	**(4 618)**	**96.0%**	**(3 711.5%)**
Property rates, penalties and collection charges	63 338	75 213	30 001	47.4%	16 111	25.4%	13 243	17.6%	12 778	17.0%	72 134	95.9%	10 059	111.4%	27.0%
Service charges	184 113	176 940	41 688	22.7%	46 116	25.0%	42 261	23.9%	43 691	24.9%	167 974	93.1%	33 048	164.3%	34.5%
Other revenue	29 588	21 732	20 061	71.4%	18 415	62.2%	68 152	313.9%	97 616	449.2%	232 242	1 080.2%	42 628	24.9%	619.2%
Government - operating	156 264	150 230	29 242	25.4%	35 534	30.7%	29 041	13.3%			74 842	49.8%	22 022	57.8%	(100)0%
Government - capital	36 000	72 332	31 000	85.7%	33 000	91.7%	17 647	33.3%	11 582	27.9%	93 229	128.9%	22 022	57.8%	(47.4%)
Interest	8 624	11 554	322	3.7%	694	10.8%	3 152	10.3%	1 366	12.1%	5 537	31.7%	4 648	133.4%	(94.2%)
Dividends															
Payments	**(381 436)**	**(420 483)**	**(111 383)**	**29.2%**	**(147 626)**	**38.7%**	**(142 668)**	**33.6%**	**(182 405)**	**44.7%**	**(583 474)**	**137.8%**	**20 647**	**86.0%**	**(1 059.8%)**
Suppliers and employees	(368 268)	(416 709)	(109 844)	29.8%	(140 988)	39.1%	(139 639)	33.5%	(169 834)	45.2%	(581 333)	139.0%	69 026	84.8%	2 088.9%

Finance charges	(12 196)	(12 196)	(2 388)	19.6%	(3 227)	27.0%	(1 662)	16.0%	(2 523)	29.1%	(11 203)	92.0%	4 184	115.8%	(184.9%)
Transfers and grants	(1 000)	(1 000)	(151)	15.1%	(332)	33.2%	666	31.1%	-	-	833	41.2%	34 485	163.9%	(183.3%)
Net Cash from/(used) Operating Activities	**41 472**	**44 478**	**42 598**	**102.7%**	**3 129**	**7.5%**	**29 457**	**64.5%**	**(23 573)**	**(37.5%)**	**48 599**	**109.3%**	**13 428**	**138.8%**	**(262.8%)**
Cash Flow from Investing Activities															
Receipts	**2 247**	**9 839**	**159**	**7.1%**	**70**	**3.1%**	**50**	**.5%**	**101**	**1.0%**	**391**	**3.9%**	**1 776**	**101 464.0%**	**(94.3%)**
Proceeds on disposal of PPE	2 247	-	87	4.3%	28	1.2%	6	-	46	-	178	-	2 088	-	688.1%
Decrease in non-current debtors	-	-	5	-	0	-	0	-	0	-	5	-	(9)	-	(149.8%)
Decrease in other non-current receivables	-	2	67	-	42	-	40	664.5%	55	760.6%	167	2 880.6%	(911)	(9 342.3%)	(106.4%)
Decrease/increase in non-current investments	-	9 837	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(60 973)**	**(79 791)**	**(6 634)**	**10.9%**	**(12 562)**	**20.6%**	**(6 711)**	**8.4%**	**(27 893)**	**35.0%**	**(53 920)**	**67.3%**	**(37 818)**	**85.9%**	**(56.2%)**
Capital assets	(60 973)	(79 791)	(6 634)	10.9%	(12 562)	20.6%	(6 711)	8.4%	(27 893)	35.0%	(53 920)	67.3%	(37 818)	85.9%	(56.2%)
Net Cash from/(used) Investing Activities	**(58 726)**	**(69 952)**	**(6 495)**	**11.1%**	**(12 492)**	**21.3%**	**(6 661)**	**9.5%**	**(27 792)**	**39.7%**	**(53 530)**	**76.4%**	**(36 040)**	**79.4%**	**(22.9%)**
Cash Flow from Financing Activities															
Receipts	**11 783**	**15 564**	**235**	**2.0%**	**110**	**.9%**	**70**	**.5%**	**110**	**.8%**	**546**	**3.5%**	**(40)**	**4.0%**	**(393.2%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	11 550	15 231	32	.3%	-	-	-	-	-	-	33	.2%	-	-	-
Increase (decrease) in consumer deposits	233	334	203	87.3%	110	47.4%	74	32.3%	110	32.7%	507	217.2%	(40)	156.2%	(393.2%)
Payments	**(6 934)**	**(7 636)**	**(1 147)**	**16.5%**	**(1 139)**	**16.4%**	**(1 628)**	**21.6%**	**(3 409)**	**44.6%**	**(7 709)**	**464.3%**	**(1 949)**	**488.9%**	**1.9%**
Repayment of borrowing	(6 934)	(7 636)	(1 147)	16.5%	(1 139)	16.4%	(1 628)	21.6%	(3 409)	44.6%	(7 709)	464.3%	(1 949)	488.9%	1.9%
Net Cash from/(used) Financing Activities	**4 850**	**7 928**	**(1 112)**	**(22.5%)**	**(2 217)**	**(46.1%)**	**(1 570)**	**(19.8%)**	**(2 291)**	**(28.7%)**	**(7 191)**	**(90.4%)**	**(2 350)**	**621.4%**	**(2.9%)**
Net Increase/(Decrease) in cash held	**(12 445)**	**(17 525)**	**34 990**	**(281.1%)**	**(11 580)**	**93.0%**	**20 226**	**(115.3%)**	**(53 648)**	**317.3%**	**(12 520)**	**68.8%**	**(22 962)**	**(1 192.1%)**	**142.3%**
Cash/cash equivalents at the year begin:	34 664	69 643	78 256	224.8%	113 370	324.8%	101 890	146.5%	101 890	178.1%	78 256	114.4%	101 628	160.3%	30.4%
Cash/cash equivalents at the year end:	22 454	50 938	113 370	505.4%	101 890	453.7%	121 938	239.6%	68 374	138.1%	66 074	130.1%	78 665	224.8%	(15.4%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	4 343	17.0%	1 355	5.4%	670	2.7%	18 681	74.9%	24 949	16.7%	2 227	12.9%	20 233	101.0%
Receivables from Exchange Transactions - Electricity	4 064	76.2%	394	11.2%	109	3.4%	637	19.9%	5 205	4.2%	208	1.3%	2 074	35.6%
Receivables from Non-exchange Transactions - Prop	868	4.1%	1 066	4.9%	600	2.7%	19 548	88.3%	22 121	14.8%	1 326	8.0%	24 215	109.5%
Receivables from Exchange Transactions - Waste Wat	1 648	7.7%	1 557	4.9%	762	2.4%	17 950	83.8%	21 418	16.1%	2 866	18.1%	23 834	111.3%
Receivables from Exchange Transactions - Waste Ma	2 314	9.0%	1 188	4.5%	969	3.7%	21 760	83.8%	26 230	16.7%	4 333	16.0%	27 415	104.5%
Receivables from Exchange Transactions - Property R	(144)	101.2%	-	-	-	-	0	(1.2%)	(144)	(4.9%)	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	28 174	100.0%	28 174	18.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 801)	(33.4%)	227	2.4%	181	1.8%	9 256	119.2%	8 187	6.1%	834	7.2%	4 836	54.4%
Total By Income Source	**11 276**	**8.5%**	**5 487**	**4.1%**	**3 228**	**2.4%**	**113 412**	**85.0%**	**133 402**	**100.0%**	**13 346**	**10.0%**	**112 349**	**84.6%**
Debtors Age Analysis By Customer Group														
Organs of State	8849	(319.6%)	179	6.6%	82	3.0%	2 614	1259.8%	2 682	1.6%	-	-	-	-
Commercial	2 427	32.0%	1 178	12.4%	294	3.2%	4 784	52.5%	9 243	6.9%	-	-	-	-
Households	2 360	2.4%	3 516	3.4%	2 638	2.5%	96 766	92.2%	105 320	78.7%	-	-	-	-
Other	4 703	35.0%	614	3.6%	214	1.6%	10 007	84.7%	15 756	11.8%	13 346	84.6%	112 349	711.3%
Total By Customer Group	**11 276**	**8.5%**	**5 487**	**4.1%**	**3 228**	**2.4%**	**113 412**	**85.0%**	**133 402**	**100.0%**	**13 346**	**10.0%**	**112 349**	**84.6%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr H D R Wallace	028 214 3300
Financial Manager	Mr R Louw	028 214 3300

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERSTRAND (WC032)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q on % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**896 635**	**914 673**	**230 985**	**25.8%**	**235 121**	**26.2%**	**244 027**	**26.7%**	**221 815**	**24.3%**	**931 944**	**102.0%**	**205 297**	**100.3%**	**8.0%**
Property rates	162 735	162 735	43 060	26.5%	40 502	24.9%	40 491	24.9%	40 500	24.9%	164 554	101.1%	37 783	99.6%	7.2%
Property rates - penalties and collection charges	891	891	194	20.6%	166	18.7%	118	13.3%	96	10.8%	574	64.4%	173	71.3%	44.5%
Service charges - electricity revenue	338 877	336 327	83 756	24.7%	78 136	23.1%	79 678	23.7%	87 406	26.0%	328 927	97.8%	69 735	92.6%	25.4%
Service charges - water revenue	102 565	104 439	24 032	23.4%	28 266	27.6%	34 084	33.1%	29 671	28.5%	115 053	108.7%	26 215	112.8%	13%
Service charges - sanitation revenue	66 215	67 215	16 830	25.4%	18 210	27.4%	19 844	29.5%	17 640	26.2%	72 726	107.9%	17 115	108.2%	4.3%
Service charges - refuse revenue	59 466	59 466	12 397	20.8%	16 333	35.8%	15 427	23.9%	15 462	26.0%	61 668	103.7%	14 391	101.1%	8.4%
Service charges - other	1 166	1 166	146		127		154	13.2%	294	25.2%	721	64.4%			(100.0%)
Rental of facilities and equipment	11 800	5 340	2 564	21.8%	3 935	33.1%	(3 664)	-68.7%	1 560	19.8%	4 395	81.1%	1 730	115.7%	(9.8%)
Interest earned - external investments	6 348	8 873	2 739	43.0%	3 101	48.8%	3 540	39.5%	4 378	48.8%	13 778	153.6%	3 077	131.6%	69.9%
Interest earned - outstanding debtors	2 427	2 427	653	26.9%	674	27.7%	764	31.5%	644	26.4%	2 735	112.2%	598	99.7%	7.7%
Dividends received															
Fines	31 859	31 859	6 943	21.8%	6 333	19.9%	7 503	23.6%	7 999	24.9%	28 668	90.0%	24 045	101.2%	427.9%
Licences and permits	2 166	2 166	570	26.3%	516	23.7%	772	35.3%	592	25.7%	2 453	113.2%	468	88.5%	26.5%
Agency services	2 975	2 975	696	23.4%	831	28.0%	868	29.2%	816	27.5%	3 211	108.1%	686	112.9%	22.9%
Transfers recognised - operational	90 324	103 033	28 994	32.1%	33 410	37.0%	32 496	31.4%	8 608	8.4%	103 509	100.5%	2 821	99.8%	206.9%
Other own revenue	17 563	24 024	4 446	25.3%	6 328	36.0%	10 431	43.4%	9 660	39.5%	28 864	120.1%	6 498	125.3%	48.7%
Gains on disposal of PPE															
Operating Expenditure	**994 520**	**989 724**	**194 255**	**20.1%**	**246 588**	**25.4%**	**232 783**	**23.5%**	**287 251**	**29.0%**	**958 855**	**96.9%**	**288 256**	**96.8%**	**(.3%)**
Employee related costs	291 593	292 827	62 646	21.5%	77 449	26.6%	73 801	25.2%	69 977	23.9%	283 873	96.9%	69 449	96.7%	.8%
Remuneration of councillors	8 674	8 674	1 988	22.9%	2 064	23.8%	2 074	23.9%	2 156	24.9%	8 282	95.5%	2 331	95.2%	(7.5%)
Debt impairment	22 792	22 792	5 698	25.0%	5 698	25.0%	5 698	25.0%	5 698	25.0%	22 792	100.0%	22 792	100.0%	(75.0%)
Depreciation and asset impairment	111 362	111 362	27 840	25.0%	27 840	25.0%	27 828	25.0%	27 840	25.0%	111 362	100.0%	26 380	100.0%	5.6%
Finance charges	46 866	46 866	1 001	4.1%	13 602	29.1%	5 662	12.1%	23 600	49.9%	44 215	94.3%	23 668	97.7%	(4.9%)
Bulk purchases	183 372	181 072	49 373	26.9%	42 668	23.0%	45 662	22.7%	59 670	30.8%	194 631	101.6%	53 464	98.8%	10.5%
Other Materials	57 801	61 637	5 731	9.9%	17 119	29.6%	19 769	32.1%	16 188	26.3%	58 776	95.6%	5 096	96.1%	200.8%
Contracted services	125 322	147 092	12 296	10.9%	24 941	19.9%	38 662	27.0%	56 870	38.7%	134 770	91.6%	33 977	96.2%	72.5%
Transfers and grants	48 497	49 448	13 439	27.7%	11 858	24.5%	13 206	26.7%	12 204	24.8%	50 707	102.6%	10 031	101.3%	16.4%
Other expenditure	58 021	57 522	12 388	21.3%	21 336	36.8%	1 218	2.1%	17 219	29.9%	52 124	90.6%	44 078	92.3%	(61.0%)
Loss on disposal of PPE															
Surplus/(Deficit)	**(98 484)**	**(75 051)**	**36 728**		**(11 466)**		**11 244**		**(65 436)**		**(26 910)**		**(82 960)**		
Transfers recognised - capital	63 264	60 763	15 816	24.9%	13 279	21.0%	5 648	9.3%	26 110	43.0%	60 853	99.8%	21 600	96.5%	20.9%
Contributions recognised - capital	-	-	-		-		-		-		-		-		
Contributed assets	-	-	-		-		-		-		-		-		-
Surplus/(Deficit) after capital transfers and contributions	**(5 148)**	**(14 288)**	**52 336**		**3 834**		**16 889**		**(39 326)**		**33 741**		**(61 360)**		
Taxation	-	-	-		-		-		-		-		-		
Surplus/(Deficit) after taxation	**(5 148)**	**(14 288)**	**52 336**		**3 834**		**16 889**		**(39 326)**		**33 741**		**(61 360)**		
Attributable to minorities	-	-	-		-		-		-		-		-		
Surplus/(Deficit) attributable to municipality	**(5 148)**	**(14 288)**	**52 336**		**3 834**		**16 889**		**(39 326)**		**33 741**		**(61 360)**		
Share of surplus/ (deficit) of associate	-	-	-		-		-		-		-		-		
Surplus/(Deficit) for the year	**(5 148)**	**(14 288)**	**52 336**		**3 834**		**16 889**		**(39 326)**		**33 741**		**(61 360)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q on % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**103 914**	**103 386**	**24 627**	**23.7%**	**21 928**	**21.1%**	**10 296**	**10.0%**	**35 300**	**34.1%**	**92 151**	**89.1%**	**45 839**	**88.2%**	**(23.0%)**
National Government	30 347	30 347	2 083	6.8%	6 170	20.3%	3 213	10.6%	19 153	63.1%	30 598	100.8%	10 997	96.9%	74.2%
Provincial Government	33 027	30 414	12 883	42.1%	8 847	28.8%	2 928	9.6%	4 434	14.6%	30 092	98.9%	11 823	99.9%	(62.5%)
District Municipality	-	-	-		-		-		-		-		-		-
Other transfers and grants	1 000	1 000	-		-		-		-		-		-	100.0%	-
Transfers recognised - capital	**64 374**	**61 761**	**15 016**	**23.3%**	**15 016**	**23.3%**	**6 140**	**9.9%**	**23 587**	**38.2%**	**60 606**	**98.1%**	**22 820**	**98.8%**	**3.3%**
Borrowing	34 248	34 248	8 321	24.3%	4 938	14.4%	3 156	9.4%	11 197	23.3%	27 580	81.4%	13 663	85.8%	(20.3%)
Internally generated funds	5 293	7 376	300	5.7%	2 014	38.0%	999	11.2%	1 032	13.3%	4 272	55.2%	9 078	84.3%	(88.7%)
Public contributions and donations	452	452	-		300	66.4%	139	29.4%	(439)	(94.4%)	(0)		278	21.8%	(221.3%)
Capital Expenditure Standard Classification	**103 914**	**103 386**	**24 627**	**23.7%**	**21 928**	**21.1%**	**10 296**	**10.0%**	**35 300**	**34.1%**	**92 151**	**89.1%**	**45 839**	**88.2%**	**(23.0%)**
Governance and Administration	**1 448**	**4 715**	**4**	**.3%**	**165**	**11.4%**	**154**	**3.3%**	**1 144**	**24.3%**	**4 116**	**87.3%**	**4 161**	**98.4%**	**(61.9%)**
Executive & Council	-	-	-		-		-		-		-		-		-
Budget & Treasury Office	-	-	-		-		-		-		-		-		-
Corporate Services	2 668	4 715	4	.1%	550	20.6%	334	6.9%	3 210	68.1%	4 119	87.4%	6 231	58.4%	(61.5%)
Community and Public Safety	**16 168**	**14 668**	**11 935**	**74.0%**	**5 176**	**31.1%**	**1 814**	**8.9%**	**6 491**	**44.3%**	**19 797**	**94.6%**	**14 641**	**91.9%**	**(55.7%)**
Community & Social Services	3 023	3 220	344	9.8%	1 739	50.0%	484	15.0%	628	19.5%	3 216	99.9%	2 491	94.6%	(62.0%)
Sport And Recreation	5 981	5 982	7	.1%	396	6.6%	83	1.6%	2 569	50.5%	3 053	85.0%	926	59.8%	203.3%
Public Safety	266	266	29	10.8%	86	32.1%	29	12.2%	131	51.2%	277	107.6%	217		(100.0%)
Housing	26 913	26 050	12 046	45.2%	7 688	28.8%	2 403	9.5%	2 830	11.9%	25 914	99.9%	11 626	94.5%	(75.7%)
Health	-	-	-		-		-		-		-		-		-
Economic and Environmental Services	**12 128**	**13 223**	**1 668**	**8.2%**	**2 668**	**24.6%**	**2 652**	**20.4%**	**6 527**	**49.4%**	**13 516**	**99.9%**	**2 460**	**100.0%**	**165.8%**
Planning and Development	25	25	-		-		4	16.6%	17	67.9%	21	82.2%	-		(100.0%)
Road Transport	12 103	13 198	1 668	8.3%	2 668	24.6%	2 648	20.4%	6 510	49.4%	13 495	99.9%	2 460	100.0%	165.1%
Environmental Protection	-	-	-		-		-		-		-		-		-
Trading Services	**49 370**	**50 784**	**9 783**	**19.7%**	**9 628**	**18.2%**	**4 200**	**8.3%**	**19 089**	**37.6%**	**42 925**	**82.8%**	**19 065**	**93.3%**	**.4%**
Electricity	21 156	22 981	2 098	10.0%	4 862	23.4%	2 754	12.0%	8 227	35.8%	18 042	78.5%	6 806	89.0%	22.3%
Water	16 390	16 390	6 946	36.9%	2 381	14.5%	1 239	7.6%	6 673	37.9%	14 239	86.8%	4 998	99.3%	.1%
Waste Water Management	11 344	11 467	1 372	12.0%	1 794	15.8%	210	1.9%	4 176	33.8%	9 552	83.1%	6 561	99.2%	(3.8%)
Waste Management	16	16	-	-	-	-	-	-	13	87.7%	13	87.7%	1 091	98.9%	(99.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**971 536**	**989 917**	**218 097**	**22.4%**	**249 765**	**25.7%**	**250 131**	**25.3%**	**267 121**	**27.0%**	**985 114**	**99.5%**	**217 371**	**99.1%**	**22.9%**
Property rates, penalties and collection charges	163 800	163 800	25 144	15.4%	33 005	20.2%	40 139	24.5%	60 942	37.2%	159 319	97.3%	36 338	84.6%	67.7%
Service charges	567 459	599 418	131 197	23.1%	148 662	26.2%	109 148	36.5%	140 656	23.5%	574 662	191.6%	139 660	192.4%	16.8%
Other revenue	79 564	89 562	13 868	17.4%	17 223	21.6%	16 452	29.3%	22 526	39.1%	70 140	99.6%	24 620	100.1%	(3.8%)
Government - operating	80 224	153 555	28 994	36.1%	33 416	41.6%	32 466	31.4%	8 648	8.4%	103 524	150.0%	2 621	99.8%	230.0%
Government - capital	62 241	62 241	12 419	20.0%	12 459	20.0%	12 444	20.0%	24 919	40.0%	62 241	100.0%	22 825	99.8%	9.2%
Interest	8 564	11 434	3 410	39.8%	3 770	44.0%	4 564	37.7%	5 022	44.0%	16 765	144.7%	3 176	133.5%	58.2%
Dividends															
Payments	**(988 695)**	**(883 229)**	**(148 967)**	**15.4%**	**(216 310)**	**22.5%**	**(164 659)**	**20.7%**	**(280 215)**	**31.4%**	**(825 896)**	**93.4%**	**(244 383)**	**99.1%**	**14.7%**
Suppliers and employees	(763 305)	(766 668)	(125 029)	16.4%	(160 802)	23.0%	(148 749)	20.8%	(344 937)	39.7%	(730 108)	91.6%	(209 668)	99.5%	16.7%

Finance charges	(46 884)	(46 884)	(1 901)	4.1%	(10 422)	28.1%	(5 662)	12.1%	(23 899)	49.8%	(44 210)	94.2%	(23 898)	97.7%	(4.3%)
Transfers and grants	(68 467)	(68 648)	(13 438)	37.7%	(11 838)	34.5%	(15 339)	38.7%	(12 254)	24.8%	(52 707)	103.8%	(10 231)	101.3%	16.4%
Net Cash from/(used) Operating Activities	**116 891**	**99 687**	**77 139**	**69.8%**	**32 453**	**27.5%**	**65 522**	**67.8%**	**(13 566)**	**(12.3%)**	**169 615**	**165.5%**	**(27 024)**	**194.7%**	**(51.8%)**
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Investing Activities															
Receipts	**(6 230)**	**(5 230)**	**(1 582)**	**25.4%**	**(1 748)**	**28.1%**	**(1 739)**	**33.2%**	**(1 503)**	**28.7%**	**(6 573)**	**125.7%**	**(1 451)**	**166.1%**	**3.6%**
Proceeds on disposal of PPE	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	18	18	1	4.8%	1	4.6%	1	4.8%	0	0.9%	19	102.0%	1	97.1%	21.5%
Decrease (increase) in non-current investments	(6 248)	(6 248)	(1 583)	25.3%	(1 747)	28.1%	(1 740)	27.8%	(1 503)	24.1%	(6 591)	105.5%	(1 452)	166.1%	3.7%
Payments	**(163 946)**	**(163 946)**	**(34 627)**	**23.7%**	**(31 928)**	**21.1%**	**(10 266)**	**10.8%**	**(33 568)**	**34.1%**	**(92 101)**	**89.1%**	**(45 938)**	**88.2%**	**(23.2%)**
Capital assets	(163 946)	(163 946)	(34 627)	23.7%	(31 928)	21.1%	(10 266)	10.8%	(33 568)	34.1%	(92 101)	89.1%	(45 938)	88.2%	(23.2%)
Net Cash from/(used) Investing Activities	**(170 146)**	**(169 916)**	**(36 209)**	**23.8%**	**(33 677)**	**21.5%**	**(12 035)**	**11.1%**	**(35 063)**	**33.9%**	**(98 724)**	**90.9%**	**(47 388)**	**89.9%**	**(22.3%)**
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	**31 345**	**31 345**	**539**	**1.7%**	**324**	**1.0%**	**773**	**2.5%**	**30 539**	**97.4%**	**32 174**	**102.6%**	**551**	**89.7%**	**5 459.5%**
Short term loans	(1 155)	(1 155)	-	-	-	-	-	-	(38)	3.3%	(38)	3.3%	-	0.0%	(100.0%)
Borrowing long term/refinancing	30 000	30 000	-	-	-	-	-	-	30 000	100.0%	30 000	100.0%	-	100.0%	(100.0%)
Increase (decrease) in consumer deposits	2 478	2 478	539	21.7%	324	13.1%	773	31.2%	582	22.7%	2 200	88.7%	551	167.7%	2.9%
Payments	**(75 976)**	**(75 976)**	**(5 614)**	**6.9%**	**(6 549)**	**17.4%**	**(9 749)**	**11.1%**	**(9 181)**	**10.1%**	**(75 669)**	**66.9%**	**(8 719)**	**97.7%**	**7.3%**
Repayment of borrowing	(53 868)	(53 868)	(5 614)	10.4%	(6 549)	27.4%	(9 749)	11.0%	(9 181)	38.1%	(53 868)	99.4%	(8 719)	97.2%	7.3%
Net Cash from/(used) Financing Activities	**7 469**	**7 469**	**(5 077)**	**(26.8%)**	**(6 816)**	**(110.3%)**	**(9 973)**	**(26.8%)**	**21 172**	**265.8%**	**8 595**	**114.8%**	**(8 167)**	**84.1%**	**(256.8%)**
Net Increase/(Decrease) in cash held	**8 126**	**(4 520)**	**46 044**	**691.1%**	**(1 841)**	**(22.7%)**	**51 514**	**(1 139.8%)**	**(28 727)**	**635.5%**	**69 796**	**(1 544.3%)**	**(52 693)**	**159.3%**	**(63.2%)**
Cash/cash equivalents at the year begin:	89 421	104 967	104 967	117.4%	152 631	173.0%	151 090	144.8%	203 544	193.9%	104 967	100.0%	157 660	150.2%	8.5%
Cash/cash equivalents at the year end:	97 547	100 447	150 931	157.7%	150 790	150.8%	202 604	202.6%	174 765	174.8%	174 763	174.8%	104 967	117.4%	66.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	6 806	69.7%	221	2.3%	139	1.4%	3 599	36.9%	13 912	16.1%	244	2.3%	2 478	26.9%
Receivables from Non-exchange Transactions - Prop	12 402	77.5%	286	1.8%	168	1.0%	3 349	20.9%	16 166	21.0%	466	1.0%	2 409	23.8%
Receivables from Non-exchange Transactions - Royal	12 423	74.3%	378	2.3%	241	1.4%	4 012	23.2%	16 966	23.0%	35	1%	4 153	23.9%
Receivables from Exchange Transactions - Waste Wat	5 014	66.7%	168	2.3%	105	1.4%	2 427	29.5%	8 267	10.7%	33	4%	2 098	25.5%
Receivables from Exchange Transactions - Waste Wat	4 483	68.5%	139	2.1%	90	1.3%	1 829	27.9%	6 540	8.5%	68	1.0%	1 631	24.9%
Receivables from Exchange Transactions - Property R	255	42.2%	46	8.8%	37	6.8%	231	42.2%	547	7%	-	-	183	18.5%
Interest on Arrear Debtor Accounts	84	1.0%	24	4%	22	4%	5 449	97.7%	5 779	7.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 135	41.2%	207	4.6%	186	4.6%	3 986	49.2%	7 802	9.9%	68	4%	1 893	24.4%
Total By Income Source	**45 636**	**63.7%**	**1 691**	**2.2%**	**1 105**	**1.4%**	**25 084**	**32.8%**	**76 926**	**100.0%**	**656**	**3%**	**16 995**	**22.6%**
Debtors Age Analysis By Customer Group														
Organs of State	1 841	66.7%	47	2.3%	22	1.0%	651	39.1%	2 161	2.8%	-	-	204	9.5%
Commercial	6 161	65.0%	182	1.4%	72	1.0%	1 045	14.1%	7 412	9.6%	25	3%	615	8.3%
Households	41 695	62.4%	1 526	2.4%	1 002	1.0%	23 984	34.2%	67 106	87.2%	633	3%	16 176	24.6%
Other	(104)	(102.1%)	36	0.1%	9	0.0%	404	397.4%	245	0.3%	-	-	-	-
Total By Customer Group	**45 636**	**63.7%**	**1 691**	**2.2%**	**1 105**	**1.4%**	**25 084**	**32.8%**	**76 926**	**100.0%**	**656**	**3%**	**16 995**	**22.6%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	22 178	100.0%	-	-	-	-	-	-	22 178	70.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 241	100.0%	-	-	-	-	-	-	9 241	29.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**31 419**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**31 419**	**100.0%**

Contact Details

Municipal Manager	Mr Cornie Groenewald	028 313 8000
Financial Manager	Mrs Sanlie Reyneke-Naude	028 313 8040

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE- CAPE AGULHAS (WC033)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**222 541**	**234 198**	**73 192**	**32.9%**	**51 528**	**23.2%**	**56 604**	**24.2%**	**47 708**	**20.4%**	**229 033**	**97.8%**	**30 466**	**99.8%**	**24.6%**
Property rates	49 866	49 866	29 591	59.3%	6 749	13.5%	6 751	13.5%	6 609	13.7%	49 700	100.1%	110	99.3%	6010.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	86 845	86 845	21 587	24.8%	20 516	23.6%	21 487	24.7%	21 647	24.9%	85 238	98.1%	19 444	96.8%	11.4%
Service charges - water revenue	20 408	20 408	4 842	23.7%	5 234	25.6%	6 098	29.7%	5 419	26.6%	21 594	105.8%	5 118	103.5%	5.9%
Service charges - sanitation revenue	6 987	6 757	2 168	32.4%	2 921	43.7%	2 662	39.3%	2 662	37.9%	10 313	152.4%	2 231	105.8%	14.8%
Service charges - refuse revenue	11 076	11 076	3 468	30.6%	4 191	36.2%	3 827	33.1%	3 826	33.1%	15 312	133.0%	3 245	100.4%	15.4%
Service charges - other			(1 186)		(2 628)		(2 048)		(1 985)		(7 871)				(100.0%)
Rental of facilities and equipment	6 682	6 682	1 844	27.6%	2 003	30.0%	1 667	28.6%	642	9.7%	6 356	95.1%	764	113.7%	(15.8%)
Interest earned - external investments	1 670	1 670	332	19.8%	486	24.7%	490	24.9%	586	30.4%	1 901	96.8%	455	106.2%	31.5%
Interest earned - outstanding debtors	800	800	238	29.3%	296	37.3%	319	39.9%	323	40.4%	1 168	146.1%	226	124.2%	30.0%
Dividends received															
Fines	1 838	8 431	472	25.7%	521	28.4%	630	7.5%	627	7.5%	2 250	26.7%	395	59.8%	58.8%
Licences and permits	338	338	87	26.0%	97	28.8%	109	33.1%	109	33.1%	403	122.0%	268	91.5%	(59.1%)
Agency services	1 309	1 309	317	16.8%	350	23.2%	574	43.8%	491	38.7%	1 648	114.5%	268	96.2%	82.7%
Transfers recognised - operational	30 268	34 732	9 601	28.4%	9 868	32.6%	12 520	36.0%	4 241	12.2%	36 230	101.4%	8 475	101.4%	(50.0%)
Other non-exchange	3 805	4 160	972	25.5%	880	23.8%	1 104	29.4%	2 424	58.8%	5 380	129.7%	(1 018)	122.1%	(338.0%)
Gains on disposal of PPE		50			99		3		0	2%	99	193.9%			(100.0%)
Operating Expenditure	**236 597**	**254 068**	**52 384**	**22.1%**	**54 488**	**27.3%**	**56 993**	**22.4%**	**61 016**	**23.9%**	**234 882**	**92.2%**	**63 620**	**97.4%**	**(4.1%)**
Employee related costs	90 908	92 831	19 676	20.8%	27 563	30.4%	22 850	24.6%	27 191	29.2%	99 280	103.8%	19 238	94.4%	48.8%
Remuneration of councillors	3 765	3 765	860	22.8%	845	22.4%	1 099	29.8%	917	24.4%	3 720	98.4%	887	97.5%	(7.1%)
Debt impairment	4 666	7 466	-	-	1 738	37.1%	869	11.6%	290	3.9%	2 896	38.6%	620	78.5%	(53.2%)
Depreciation and asset impairment	8 399	11 399	4	-	3 335	39.6%	3 160	28.2%	1 737	15.4%	8 168	73.5%	3 038	91.9%	(148%)
Finance charges	2 865	7 916	210	7.4%	2 027	71.4%	1 556	13.5%	488	6.9%	2 797	49.6%	4 468	343.9%	(90.9%)
Bulk purchases	73 802	73 802	21 307	28.9%	14 356	19.7%	16 803	29.4%	15 473	22.7%	67 940	92.0%	13 651	92.1%	18.8%
Other Materials															
Contracted services	8 401	7 623	812	9.7%	790	9.4%	1 402	17.7%	1 599	19.8%	4 604	57.5%	323	99.2%	345.8%
Transfers and grants	1 029	1 616	447	26.0%	256	19.1%	541	33.4%	188	11.6%	1 470	90.6%			(100.0%)
Other expenditure	43 623	49 629	9 490	22.1%	13 422	31.2%	11 358	22.7%	12 286	24.8%	46 807	94.0%	22 665	101.8%	46.2%
Loss on disposal of PPE															
Surplus/(Deficit)	**(14 056)**	**(20 671)**	**20 808**		**(12 951)**		**(379)**		**(13 308)**		**(5 850)**		**(25 154)**		
Transfers recognised - capital	13 494	13 630	-	-	2 879	21.3%	2 104	15.1%	3 093	36.9%	9 987	73.7%	2 027	89.3%	98.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(562)**	**(6 741)**	**20 808**		**(10 077)**		**1 725**		**(8 209)**		**4 137**		**(22 627)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(562)**	**(6 741)**	**20 808**		**(10 077)**		**1 725**		**(8 209)**		**4 137**		**(22 627)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(562)**	**(6 741)**	**20 808**		**(10 077)**		**1 725**		**(8 209)**		**4 137**		**(22 627)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(562)**	**(6 741)**	**20 808**		**(10 077)**		**1 725**		**(8 209)**		**4 157**		**(22 627)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**21 691**	**25 512**	**1 338**	**6.2%**	**4 944**	**22.8%**	**3 380**	**12.9%**	**11 263**	**44.1%**	**20 946**	**81.7%**	**43 195**	**255.6%**	**(73.9%)**
National Government	13 245	12 552	1 274	9.6%	2 868	20.1%	1 612	12.8%	7 661	60.8%	13 215	104.9%	1 589	80.9%	382.2%
Provincial Government	226	680	0	1%	12	5.3%	147	21.6%	12	2.2%	172	25.3%	1 065	64.9%	(98.8%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**13 494**	**13 271**	**1 274**	**9.5%**	**2 879**	**19.9%**	**1 759**	**13.3%**	**7 678**	**57.8%**	**13 387**	**100.9%**	**2 653**	**65.7%**	**189.3%**
Borrowing	2 838	2 838	-	-	1 512	44.8%	1 038	34.7%	-	-	2 550	79.4%	-	-	-
Internally generated funds	5 357	8 652	64	1.2%	553	10.2%	583	6.1%	3 585	41.3%	5 131	59.3%	40 542	654.2%	(91.2%)
Public contributions and donations	-	858	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**21 691**	**25 512**	**1 338**	**6.2%**	**4 944**	**22.8%**	**3 380**	**12.9%**	**11 263**	**44.1%**	**20 946**	**81.7%**	**43 195**	**255.6%**	**(73.9%)**
Governance and Administration	**1 762**	**1 668**	**-**	**-**	**1 671**	**101.1%**	**363**	**43.1%**	**1 664**	**85.3%**	**1 764**	**105.8%**	**838**	**81.7%**	**97.9%**
Executive & Council	-	8	-	-	-	-	8	99.1%	8	94.0%	16	192.1%	393	366.8%	(98.0%)
Budget & Treasury Office	28	28	-	-	21	77.0%	2	7.2%	0	0.8%	23	81.4%	-	-	(100.0%)
Corporate Services	1 927	1 633	-	-	641	34.0%	153	11.8%	660	50.8%	1 709	105.8%	266	109.2%	203.7%
Community and Public Safety	**6 974**	**7 411**	**64**	**0.9%**	**1 177**	**16.9%**	**1 445**	**19.7%**	**1 567**	**19.9%**	**4 764**	**68.9%**	**1 145**	**69.9%**	**187.7%**
Community & Social Services	1 215	1 411	32	2.6%	122	2.2%	666	12.9%	3 703	69.4%	4 605	89.1%	1 016	199.6%	147.7%
Sport And Recreation	1 645	1 520	28	2.1%	955	63.1%	322	21.2%	170	11.8%	1 377	90.6%	-	-	(100.0%)
Public Safety	307	333	1	4%	199	64.9%	-	-	98	17.7%	298	77.9%	-	-	(100.0%)
Housing	-	150	-	-	-	-	149	87.0%	0	4.8%	150	90.2%	-	-	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**5 246**	**4 962**	**0**	**-**	**406**	**7.7%**	**371**	**7.5%**	**1 830**	**37.0%**	**2 613**	**52.7%**	**2 495**	**100.1%**	**(26.4%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	5 246	4 962	0	-	406	7.7%	369	7.4%	1 830	37.0%	2 606	52.6%	2 495	100.1%	(26.4%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**7 688**	**11 448**	**1 277**	**16.2%**	**2 804**	**36.4%**	**1 563**	**13.7%**	**4 428**	**38.7%**	**10 069**	**88.0%**	**38 546**	**616.1%**	**(88.5%)**
Electricity	2 338	2 988	438	18.7%	1 691	72.4%	268	8.7%	2 264	57.9%	4 661	102.1%	1 215	99.1%	86.2%
Water	240	540	-	-	-	-	11	2%	316	58.6%	316	58.6%	588	134.7%	(46.2%)
Waste Water Management	4 550	3 660	839	20.7%	1 055	41.8%	1 284	35.1%	1 662	45.1%	4 840	149.1%	41	8.8%	3443.9%
Waste Management	560	3 260	-	-	58	22.1%	1	-	184	4.7%	243	6.0%	36 938	1 966.3%	(99.8%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**228 046**	**236 922**	**69 710**	**30.6%**	**67 853**	**29.8%**	**49 350**	**20.8%**	**41 098**	**17.3%**	**228 011**	**96.2%**	**37 228**	**103.6%**	**10.4%**
Property rates, penalties and collection charges	48 108	48 449	16 536	34.4%	18 668	38.8%	7 193	14.9%	5 710	11.8%	48 106	99.3%	5 381	103.6%	6.1%
Service charges	120 813	121 648	29 538	24.7%	29 421	24.2%	31 603	26.2%	29 488	24.1%	120 574	99.9%	24 163	97.9%	10.3%
Other revenue	12 423	10 858	2 346	26.4%	3 667	29.2%	4 022	29.4%	1 722	11.3%	13 549	89.6%	4 686	163.3%	-63.3%
Government - operating	32 264	34 732	19 534	60.4%	9 581	29.2%	500	1.4%	6 505	18.6%	35 960	97.2%	(1 943)	103.3%	-437.2%
Government - capital	12 438	19 134	1 756	14.1%	6 106	49.2%	3 882	20.3%	(1 826)	-12.4%	9 918	51.8%	(1 943)	103.3%	-194.0%
Interest	2 000	2 101	500	25.4%	310	28.6%	650	29.5%	500	27.4%	2 140	99.6%	838	111.9%	-37.0%
Dividends															
Payments	**(219 020)**	**(226 781)**	**(58 582)**	**26.6%**	**(61 774)**	**28.1%**	**(42 044)**	**18.5%**	**(55 943)**	**24.7%**	**(218 343)**	**96.3%**	**(53 434)**	**100.2%**	**3%**
Suppliers and employees	(216 020)	(224 680)	67 881)	26.7%	(60 714)	23.7%	(56 955)	15.8%	(58 033)	20.8%	(207 043)	92.2%	(50 048)	100.2%	4.9%

Finance charges	(1 884)	(498)	(172)	11.1%	(5 478)	391.4%	(5 911)	1 187.7%	2 388	(475.8%)	(8 165)	1 640.9%	(78)	68.7%	(2 139.8%)
Transfers and grants	(1 029)	(1 029)	(467)	39.8%	(586)	56.9%	(545)	53.4%	(557)	53.9%	(1 628)	112.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**6 418**	**10 231**	**11 208**	**133.2%**	**6 079**	**72.2%**	**7 395**	**71.4%**	**(14 645)**	**(145.7%)**	**9 749**	**99.3%**	**(10 151)**	**268.2%**	**(10.4%)**
Cash Flow from Investing Activities															
Receipts	**6**	**50**	**6**	**97.3%**	**1 776**	**29 604.8%**	**1 613**	**2 982.4%**	**(4 579)**	**(8 411.7%)**	**(1 194)**	**(2 175.6%)**	**18**	**632.4%**	**(20 251.8%)**
Proceeds on disposal of PPE	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	89	-	687	-	(910)	-	(134)	-	-	-	(100.0%)
Decrease in other non-current receivables	6	4	6	97.3%	35	583.0%	963	21 686.3%	(4 330)	(97 666.3%)	(3 047)	(70 389.0%)	18	632.4%	(23 662.2%)
Decrease (increase) in non-current investments	-	-	-	-	1 652	-	(26)	-	661	-	2 984	-	-	-	(100.0%)
Payments	**(21 691)**	**(22 512)**	**(1 338)**	**6.2%**	**(2 420)**	**11.2%**	**(3 280)**	**14.6%**	**(11 263)**	**50.0%**	**(18 309)**	**81.3%**	**(6 744)**	**83.1%**	**67.9%**
Capital assets	(21 691)	(22 512)	(1 338)	6.2%	(2 420)	11.2%	(3 280)	14.6%	(11 263)	50.0%	(18 309)	81.3%	(6 744)	83.1%	67.9%
Net Cash from/(used) Investing Activities	**(21 685)**	**(22 462)**	**(1 332)**	**6.1%**	**(644)**	**3.0%**	**(1 667)**	**7.4%**	**(15 842)**	**70.3%**	**(19 488)**	**86.5%**	**(6 726)**	**83.0%**	**135.6%**
Cash Flow from Financing Activities															
Receipts	**3 283**	**5 638**	**33**	**1.0%**	**2 934**	**92.2%**	**110**	**1.9%**	**143**	**2.5%**	**3 240**	**57.5%**	**78**	**70.1%**	**102.2%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	2 920	5 330	-	-	2 930	100.0%	-	-	-	-	2 930	55.0%	-	-	-
Increase (decrease) in consumer deposits	373	308	33	12.3%	24	8.0%	110	33.7%	143	46.3%	310	100.6%	78	79.7%	102.2%
Payments	**(479)**	**(649)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**(97)**	**17.9%**	**(100.0%)**
Repayment of borrowing	(479)	(649)	-	-	-	-	-	-	-	-	-	-	(97)	17.9%	(100.0%)
Net Cash from/(used) Financing Activities	**2 724**	**4 729**	**33**	**1.2%**	**2 934**	**108.4%**	**110**	**2.3%**	**143**	**3.0%**	**3 240**	**68.5%**	**(12)**	**(84.8%)**	**(1 200.8%)**
Net Increase/(Decrease) in cash held	**(10 543)**	**(7 497)**	**9 910**	**(94.0%)**	**8 368**	**(79.8%)**	**5 749**	**(76.7%)**	**(30 345)**	**407.4%**	**(9 499)**	**86.7%**	**(24 934)**	**31.8%**	**22.5%**
Cash/cash equivalents at the year begin:	12 726	19 934	16 352	127.9%	26 173	205.7%	34 082	163.0%	40 312	214.9%	16 352	86.4%	41 187	165.3%	(0.7%)
Cash/cash equivalents at the year end:	2 182	11 237	26 173	1 199.3%	34 540	1 583.6%	40 312	233.6%	9 767	86.2%	6 767	86.2%	16 253	337.8%	(39.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	4 622	60.2%	1 291	17.7%	288	4.0%	1 947	31.2%	7 258	27.5%	-	-	-	-
Receivables from Exchange Transactions	6 664	86.7%	176	2.2%	86	1.1%	1 077	13.0%	8 002	31.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 215	64.9%	167	4.9%	104	3.0%	1 928	37.9%	4 127	15.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	886	42.0%	111	5.3%	94	4.4%	1 019	48.3%	2 112	8.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 304	46.4%	139	5.0%	116	4.1%	1 251	44.5%	2 810	10.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	4	87.1%	0	6.7%	0	4%	0	5.7%	0	-	-	-	-	-
Interest on Arrear Debtor Accounts	33	8.6%	10	4.0%	16	4.2%	324	82.8%	387	1.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(500)	(11.6%)	113	7.8%	100	6.8%	1 284	86.7%	1 481	5.6%	45	3.2%	-	-
Total By Income Source	**15 226**	**57.9%**	**2 006**	**7.6%**	**947**	**3.6%**	**8 152**	**30.9%**	**26 305**	**100.0%**	**45**	**2%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	46	7.9%	6	9%	6	10%	526	89.4%	582	2.2%	-	-	-	-
Commercial	2 727	66.3%	143	3.4%	32	8%	213	5.0%	4 267	16.2%	-	-	-	-
Households	11 494	63.4%	1 854	8.4%	908	4.0%	7 339	33.7%	21 495	81.7%	-	-	-	-
Other	(0)	(1.0%)	3	4.0%	1	1.7%	73	101.0%	72	0.3%	45	37.0%	-	-
Total By Customer Group	**15 226**	**57.9%**	**2 006**	**7.6%**	**947**	**3.6%**	**8 152**	**30.9%**	**26 305**	**100.0%**	**45**	**2%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	6 468	100.0%	-	-	-	-	-	-	6 468	83.8%
Bulk Water	227	100.0%	-	-	-	-	-	-	227	2.9%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	1 016	100.0%	-	-	-	-	-	-	1 016	13.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**7 728**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**7 728**	**100.0%**

Contact Details

Municipal Manager	Mr Dawn ONeill	028-425-5500
Financial Manager	Mr Hermien van Wyk	028-425-5500

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: SWELLENDAM (WC034)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**283 685**	**287 206**	**71 073**	**25.0%**	**43 513**	**21.4%**	**35 949**	**17.3%**	**32 920**	**15.9%**	**183 446**	**88.5%**	**39 312**	**87.6%**	**(16.3%)**
Property rates	29 055	29 216	29 604	102.9%	(338)	(8%)	(153)	(0%)	(227)	(1.8%)	29 256	100.1%	(186)	90.1%	27.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	58 011	56 630	10 454	26.8%	13 393	23.9%	13 674	24.2%	13 901	24.6%	56 662	99.9%	16 778	96.8%	(16.8%)
Service charges - water revenue	11 201	11 340	2 691	24.0%	2 843	26.2%	2 510	29.2%	2 668	23.4%	11 604	102.3%	2 666	97.7%	(7.9%)
Service charges - sanitation revenue	13 252	13 257	3 538	26.9%	3 360	25.4%	3 222	24.2%	3 290	24.8%	13 410	101.1%	3 150	91.7%	4.1%
Service charges - refuse revenue	8 363	8 267	2 179	26.0%	2 004	24.6%	1 984	24.0%	2 022	24.5%	8 030	100.0%	1 902	91.7%	6.3%
Service charges - other	29	29	2	5.8%	6	29.2%	68	243.8%	13	45.0%	91	320.4%	3	67.4%	329.7%
Rental of facilities and equipment	1 126	1 142	291	25.8%	280	25.3%	431	56.1%	280	32.5%	1 344	116.8%	396	106.1%	40.8%
Interest earned - external investments	1 103	1 900	391	34.8%	511	44.4%	499	25.8%	1 265	68.1%	2 666	141.2%	605	132.8%	53.8%
Interest earned - outstanding debtors	1 900	1 900	514	26.4%	472	24.3%	484	25.8%	440	23.2%	1 914	100.7%	331	68.8%	33.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	14 014	24 014	1 458	10.5%	1 821	12.5%	1 727	7.1%	1 939	7.9%	6 953	28.4%	1 091	37.8%	53.2%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 682	2 310	524	19.5%	626	23.3%	668	28.9%	600	26.2%	2 423	104.9%	498	83.7%	48.2%
Transfers recognised - operational	52 221	50 668	13 047	24.8%	14 809	28.7%	8 418	16.6%	9 993	11.8%	43 667	84.6%	10 638	101.8%	(43.2%)
Other own revenue	1 216	1 732	450	40.4%	396	31.8%	432	29.2%	497	28.7%	1 810	104.5%	624	29.8%	(20.2%)
Gains on disposal of PPE	3 003	4 300	-	-	3 195	53.6%	994	23.9%	56	1.3%	4 245	98.7%	423	23.8%	(86.8%)
Operating Expenditure	**215 124**	**217 153**	**41 565**	**19.3%**	**49 546**	**23.0%**	**38 699**	**17.8%**	**44 915**	**20.7%**	**173 716**	**80.0%**	**48 372**	**78.0%**	**(7.7%)**
Employee related costs	70 384	69 021	14 645	20.8%	17 684	25.1%	14 559	21.1%	14 999	21.7%	61 887	89.7%	13 498	79.3%	11.1%
Remuneration of councillors	3 715	3 715	868	23.4%	874	23.5%	1 009	28.7%	864	24.6%	3 602	96.9%	1 003	90.1%	(9.9%)
Debt impairment	11 609	10 609	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	8 868	8 002	2 142	24.2%	2 142	24.2%	2 142	23.2%	2 026	27.3%	8 453	96.8%	2 658	89.4%	(11.8%)
Finance charges	2 725	6 000	1 646	26.7%	474	8.2%	1 624	26.9%	446	7.3%	4 194	69.2%	1 663	65.6%	(78.2%)
Bulk purchases	44 641	46 241	11 501	24.8%	10 002	21.4%	9 222	20.2%	10 263	22.5%	41 219	89.2%	8 786	78.4%	16.2%
Other Materials	1 104	1 431	166	9.3%	358	31.5%	494	34.7%	398	28.5%	1 356	95.4%	224	68.7%	78.1%
Contracted services	-	-	-	-	-	-	-	-	74	-	74	-	-	-	(100.0%)
Transfers and grants	2 077	1 454	278	13.4%	83	3.2%	630	44.0%	268	18.4%	1 258	87.2%	333	47.2%	(19.4%)
Other expenditure	64 180	60 120	10 329	16.1%	16 929	26.4%	8 868	14.8%	14 524	24.8%	51 010	84.8%	19 918	90.7%	(24.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(12 559)**	**(9 697)**	**29 508**		**(6 032)**		**(2 750)**		**(11 996)**		**9 730**		**(9 061)**		
Transfers recognised - capital	15 702	14 643	209	2.1%	5 503	35.0%	2 869	19.2%	5 062	37.9%	14 738	99.2%	3 312	93.8%	48.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**4 643**	**4 946**	**29 986**		**893**		**120**		**(6 423)**		**24 468**		**(5 749)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**4 643**	**4 946**	**29 986**		**893**		**120**		**(6 423)**		**24 468**		**(5 749)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**4 643**	**4 946**	**29 986**		**893**		**120**		**(6 423)**		**24 468**		**(5 749)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**4 643**	**4 946**	**29 986**		**893**		**120**		**(6 423)**		**24 468**		**(5 749)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**17 787**	**19 348**	**654**	**3.7%**	**5 657**	**31.8%**	**2 694**	**13.9%**	**6 229**	**32.2%**	**15 234**	**78.7%**	**5 399**	**53.6%**	**15.4%**
National Government	15 824	13 966	634	4.0%	5 647	35.7%	2 319	16.6%	6 742	48.3%	15 343	109.9%	4 816	69.8%	40.1%
Provincial Government	877	877	-	-	-	-	-	-	-	-	-	-	305	11.8%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 702**	**14 843**	**634**	**3.8%**	**5 647**	**33.8%**	**2 319**	**15.6%**	**6 742**	**45.4%**	**15 343**	**103.4%**	**4 917**	**59.3%**	**37.1%**
Borrowing	-	2 264	-	-	-	-	-	-	-	-	-	-	482	20.3%	(100.0%)
Internally generated funds	1 085	2 264	20	1.8%	10	0%	375	16.4%	(513)	(22.4%)	(108)	(4.8%)	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**17 787**	**19 348**	**654**	**3.7%**	**5 657**	**31.8%**	**2 694**	**13.9%**	**6 229**	**32.2%**	**15 234**	**78.7%**	**5 399**	**53.6%**	**15.4%**
Governance and Administration	**636**	**677**	**96**	**15.1%**	**65**	**10.4%**	**16**	**4.9%**	**169**	**50.1%**	**164**	**68.4%**	**1 126**	**69.7%**	**(41.1%)**
Executive & Council	63	63	7	11.1%	7	11.1%	2	2.4%	15	23.6%	30	49.7%	28	33.4%	(46.1%)
Budget & Treasury Office	525	567	91	16.9%	58	10.2%	38	6.2%	370	61.8%	554	92.1%	108	77.4%	194.5%
Corporate Services	5	5	2	35.6%	1	11.6%	-	-	-	-	3	47.5%	163	61.8%	(100.0%)
Community and Public Safety	**3 101**	**3 101**	**-**	**-**	**-**	**-**	**40**	**1.7%**	**(142)**	**(6.1%)**	**(101)**	**(3.1%)**	**1 026**	**41.1%**	**(143.1%)**
Community & Social Services	1 027	2 001	-	-	-	-	40	1.7%	(142)	(6.2%)	(103)	(4.5%)	228	35.4%	(143.0%)
Sport And Recreation	809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 104**	**7 623**	**11**	**.5%**	**1 342**	**63.8%**	**894**	**11.7%**	**2 708**	**35.5%**	**4 954**	**65.0%**	**175**	**41.5%**	**1 442.7%**
Planning and Development	368	-	-	-	-	-	-	-	-	-	-	-	3	1.0%	(100.0%)
Road Transport	1 814	7 623	11	.6%	1 342	74.0%	894	11.7%	2 708	35.5%	4 954	65.0%	174	45.3%	1 457.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**12 886**	**8 752**	**544**	**4.2%**	**4 252**	**33.0%**	**1 721**	**19.7%**	**3 278**	**37.4%**	**9 793**	**111.9%**	**4 558**	**55.1%**	**(28.1%)**
Electricity	2 600	2 600	-	-	2 168	74.0%	268	9.8%	404	11.9%	2 840	81.4%	126	7.0%	421.1%
Water	8 679	4 608	544	5.9%	2 083	21.0%	1 518	33.7%	2 872	62.9%	7 017	157.9%	687	62.3%	332.4%
Waste Water Management	-	738	-	-	-	-	-	-	-	-	-	-	2 797	55.8%	(100.0%)
Waste Management	286	100	-	-	-	-	-	-	(199)	(100.0%)	(199)	(100.0%)	-	-	(100.0%)
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget: Main appropriation	2015/16 Budget: Adjusted Budget	2015/16 First Quarter: Actual Expenditure	2015/16 First Quarter: 1st Q as % of Main appropriation	2015/16 Second Quarter: Actual Expenditure	2015/16 Second Quarter: 2nd Q as % of Main appropriation	2015/16 Third Quarter: Actual Expenditure	2015/16 Third Quarter: 3rd Q as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: 4th Q as % of adjusted budget	2015/16 Year to Date: Actual Expenditure	2015/16 Year to Date: Total Expenditure as % of adjusted	2014/15 Fourth Quarter: Actual Expenditure	2014/15 Fourth Quarter: Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**204 548**	**197 425**	**61 994**	**30.3%**	**52 163**	**25.5%**	**51 494**	**26.1%**	**37 644**	**19.1%**	**203 295**	**103.0%**	**33 469**	**101.0%**	**12.7%**
Property rates, penalties and collection charges	28 734	28 632	8 302	28.9%	6 373	22.2%	6 423	22.4%	5 982	20.9%	27 081	94.6%	5 544	84.5%	7.9%
Service charges	89 868	87 768	23 596	26.3%	22 826	25.4%	34 667	39.5%	24 196	27.6%	95 617	108.9%	21 664	109.3%	16.1%
Other revenue	10 424	11 754	2 766	26.5%	3 135	29.9%	3 062	27.8%	6 142	52.3%	15 106	128.5%	2 628	559.6%	143.5%
Government - operating	62 521	59 646	16 536	26.4%	12 713	22.5%	10 402	20.9%			39 775	78.4%	2 616	79.2%	#DIV/0!
Government - capital	12 001	9 625	10 396	86.6%	6 116	63.5%	4 840	50.3%			21 352	221.8%		0.0%	
Interest	3 000	3 802	391	12.7%	1 01	16.8%	1 099	12.9%	1 412	37.2%	3 894	73.8%	626	68.2%	19.2%
Dividends															
Payments	**(189 432)**	**(184 659)**	**(54 734)**	**28.7%**	**(48 281)**	**25.8%**	**(41 150)**	**22.4%**	**(42 308)**	**23.0%**	**(187 595)**	**101.9%**	**(49 923)**	**101.9%**	**(15.1%)**
Suppliers and employees	(184 026)	(177 778)	63 089	35.8%	(48 448)	28.2%	(38 927)	21.9%	(41 650)	23.4%	(182 143)	102.0%	(49 628)	103.8%	(15.1%)

Finance charges	(4 000)	(4 800)	(1 648)	36.8%	(474)	10.0%	(1 624)	33.8%	(445)	9.2%	(4 166)	87.2%	(498)	23.8%	(11 9%)
Transfers and grants	(1 424)	(1 424)	-		(331)	24.8%	(628)	44.5%	(568)	18.4%	(1 528)	87.2%	(329)	82.9%	(18.4%)
Net Cash from/(used) Operating Activities	**14 666**	**13 396**	**7 280**	**51.4%**	**2 882**	**20.5%**	**10 364**	**76.9%**	**(4 745)**	**(22.4%)**	**15 766**	**117.2%**	**(16 514)**	**94.8%**	**(71.3%)**
Cash Flow from Investing Activities															
Receipts	**5 000**	**4 300**	**(20 000)**	**(400.0%**	**-**	**-**	**-**	**-**	**20 000**	**465.1%**	**-**	**-**	**-**	**1 965.0%**	**(100.0%**
Proceeds on disposal of PPE	5 000	4 300	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	(20 000)	-	-	-	-	-	-	-	(20 000)	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	20 000	-	20 000	-	-	-	(100.0%)
Payments	**(17 797)**	**(19 348)**	**(636)**	**3.7%**	**(5 657)**	**31.8%**	**(3 666)**	**15.8%**	**(5 394)**	**27.9%**	**(14 766)**	**76.3%**	**(5 398)**	**53.4%**	**(.3%**
Capital assets	(17 797)	(19 348)	(636)	2.7%	(5 657)	31.8%	(3 666)	15.8%	(5 394)	27.9%	(14 766)	76.3%	(5 398)	53.4%	(.3%
Net Cash from/(used) Investing Activities	**(12 797)**	**(15 048)**	**(20 636)**	**161.4%**	**(5 657)**	**44.2%**	**(3 666)**	**28.6%**	**14 606**	**(97.1%)**	**(14 766)**	**98.1%**	**(5 398)**	**(8.7%)**	**(370.7%**
Cash Flow from Financing Activities															
Receipts	**82**	**82**	**56**	**68.0%**	**60**	**73.6%**	**69**	**83.4%**	**72**	**88.2%**	**257**	**313.2%**	**98**	**4.7%**	**(17.5%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	82	82	56	68.0%	60	73.6%	69	83.4%	72	88.2%	257	313.2%	98	394.7%	(17.5%)
Payments	**(1 349)**	**(1 349)**	**(483)**	**35.9%**	**-**	**-**	**-**	**-**	**-**	**-**	**(483)**	**35.9%**	**(1 870)**	**484.9%**	**(488.9%**
Repayment of borrowing	(1 349)	(1 349)	(483)	35.9%	-	-	-	-	-	-	(483)	35.9%	(1 870)	484.9%	(488.9%)
Net Cash from/(used) Financing Activities	**(1 167)**	**(1 167)**	**(427)**	**19.7%**	**60**	**(2.8%)**	**69**	**(3.2%)**	**72**	**(3.3%)**	**(226)**	**10.4%**	**(1 787)**	**(32.1%)**	**(194.1%)**
Net Increase/(Decrease) in cash held	**(898)**	**(3 819)**	**(13 823)**	**1 539.4%**	**(2 714)**	**302.3%**	**7 366**	**(191.3%)**	**9 944**	**(260.4%)**	**714**	**(18.7%)**	**(23 699)**	**(5 180.1%)**	**(142.9%)**
Cash/cash equivalents at the year begin:	1 374	36 644	36 466	2 666.0%	22 644	1 663.6%	26 130	34.9%	27 424	74.9%	36 644	100.0%	34 272	100.3%	69.4%
Cash/cash equivalents at the year end:	476	32 847	22 644	4 797.8%	20 130	4 227.0%	27 436	83.5%	37 368	113.8%	37 356	113.8%	36 574	2 325.8%	22.3%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/a Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 419	26.8%	246	2.7%	132	1.5%	6 224	69.1%	8 819	35.0%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	3 431	68.3%	76	1.5%	47	.9%	1 741	29.8%	5 687	18.6%	-	-	-	-
Receivables from Non-exchange Transactions - Royal	1 327	26.3%	170	3.4%	127	2.5%	3 501	64.1%	4 625	14.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	1 471	27.4%	180	3.3%	137	2.6%	3 582	66.3%	5 371	17.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	822	28.0%	110	3.7%	97	3.3%	2 196	65.8%	3 225	10.2%	-	-	-	-
Receivables from Exchange Transactions - Property R	14	10.6%	3	1.7%	6	3.6%	139	83.9%	162	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	109	3.0%	59	1.6%	42	1.2%	3 379	94.1%	3 591	11.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 272)	(185.2%)	51	7.5%	76	11.0%	1 797	272.0%	652	2.1%	-	-	-	-
Total By Income Source	**9 033**	**28.6%**	**902**	**2.9%**	**708**	**2.2%**	**20 995**	**66.4%**	**31 638**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	533	9.6%	4	.0%	9	.1%	1 113	89.9%	1 659	4.8%	-	-	-	-
Commercial	2 727	66.4%	111	2.7%	83	2.0%	1 186	28.9%	4 107	13.0%	-	-	-	-
Households	5 233	20.4%	739	2.9%	572	2.2%	17 578	72.5%	24 121	76.2%	-	-	-	-
Other	539	27.6%	48	2.5%	44	2.3%	1 018	68.5%	1 944	6.2%	-	-	-	-
Total By Customer Group	**9 033**	**28.6%**	**902**	**2.9%**	**708**	**2.2%**	**20 995**	**66.4%**	**31 638**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr CM Mkize	039 314 8000
Financial Manager	Mr HB Schlebusch	039 314 8000

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OVERBERG (DC3)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**146 701**	**162 483**	**31 850**	**35.8%**	**39 469**	**27.3%**	**44 201**	**27.2%**	**43 949**	**27.0%**	**179 369**	**110.4%**	**15 871**	**100.8%**	**176.3%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	436	-	(427)	-	-	-	-	-	10	-	494	-	(100.0%)
Service charges - other	680	680	104	15.3%	511	75.2%	482	71.0%	66	14.5%	1 163	170.4%	49	97.9%	118.5%
Rental of facilities and equipment	11 914	12 114	3 446	28.2%	2 312	27.2%	2 677	29.6%	2 660	22.2%	12 339	101.8%	496	102.8%	435.1%
Interest earned - external investments	1 600	1 200	374	37.4%	554	50.4%	788	64.0%	318	26.6%	2 016	168.0%	466	162.5%	(31.4%)
Interest earned - outstanding debtors	4	4	1	18.3%	0	3.4%	0	9.5%	0	7%	1	28.1%	1	103.3%	(68.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	24	32	30	124.2%	36	150.0%	33	141.2%	23	96.4%	122	520.4%	41	227.3%	(43.9%)
Agency services	6 200	6 640	1 527	24.6%	1 518	16.4%	2 157	32.7%	-	-	4 702	71.2%	1 094	104.1%	(100.0%)
Transfers recognised - operational	114 083	132 360	43 805	38.3%	33 570	29.9%	37 681	28.2%	40 401	30.5%	157 457	119.9%	13 248	100.0%	205.0%
Other own revenue	3 760	5 967	129	2.3%	1 102	17.3%	101	1.7%	310	5.2%	1 641	25.8%	(609)	58.3%	(550.8%)
Gains on disposal of PPE	2 100	3 519	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**140 631**	**162 759**	**37 973**	**25.9%**	**44 980**	**30.7%**	**42 080**	**25.9%**	**34 565**	**21.2%**	**159 598**	**98.0%**	**32 142**	**99.3%**	**7.4%**
Employee related costs	70 264	83 731	19 266	27.4%	23 880	34.0%	16 251	19.4%	20 238	24.2%	79 635	95.1%	16 715	104.8%	21.0%
Remuneration of councillors	5 302	5 684	1 256	23.6%	1 271	23.9%	1 599	28.0%	1 263	22.1%	5 168	90.9%	1 433	98.4%	(9.3%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 910	2 730	480	25.0%	480	25.0%	682	25.0%	501	18.4%	2 142	78.5%	488	100.0%	2.7%
Finance charges	66	158	4	6.7%	4	4.0%	46	29.8%	0	2.9%	53	34.0%	50	100.1%	(99.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 222	4 220	436	10.3%	470	11.3%	492	11.6%	-	-	1 403	33.2%	438	107.1%	(100.0%)
Transfers and grants	123	-	-	-	36	30.0%	2	-	-	-	41	-	2	2.3%	(100.0%)
Other expenditure	54 160	66 316	16 587	25.6%	18 832	29.1%	23 000	34.0%	12 479	18.8%	71 098	107.2%	13 022	94.1%	(4.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 930)**	**(274)**	**13 878**		**(1 511)**		**2 121**		**9 383**		**19 830**		**(16 272)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**(1 930)**	**(274)**	**13 878**		**(1 511)**		**2 121**		**9 383**		**19 830**		**(16 272)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**(1 930)**	**(274)**	**13 878**		**(1 511)**		**2 121**		**9 383**		**19 830**		**(16 272)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**(1 930)**	**(274)**	**13 878**		**(1 511)**		**2 121**		**9 383**		**19 830**		**(16 272)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**(1 930)**	**(274)**	**13 878**		**(1 511)**		**2 121**		**9 383**		**19 830**		**(16 272)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**629**	**3 989**	**34**	**5.4%**	**140**	**22.2%**	**264**	**6.6%**	**2 716**	**68.1%**	**3 154**	**79.1%**	**638**	**100.0%**	**327.1%**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	650	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**650**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	2 139	-	-	-	-	-	-	2 281	106.2%	2 281	106.2%	-	-	(100.0%)
Internally generated funds	629	1 200	34	5.4%	140	22.2%	264	21.8%	435	37.6%	873	72.8%	638	100.0%	(28.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**629**	**3 989**	**34**	**5.4%**	**140**	**22.2%**	**264**	**6.6%**	**2 716**	**68.1%**	**3 154**	**79.1%**	**638**	**100.0%**	**327.1%**
Governance and Administration	**504**	**4 154**	**49**	**9.7%**	**48**	**9.5%**	**76**	**1.8%**	**864**	**47.9%**	**1 037**	**77.1%**	**516**	**111.9%**	**581.9%**
Executive & Council	20	67	-	-	16	81.7%	12	14.7%	20	48.4%	67	83.4%	21	78.6%	80.1%
Budget & Treasury Office	100	400	8	8.3%	10	8.2%	52	12.7%	200	50.1%	269	72.1%	195	88.2%	48.5%
Corporate Services	31	653	3	9.8%	22	43.4%	12	1.3%	623	74.8%	661	79.2%	99	162.7%	1016.1%
Community and Public Safety	**160**	**3 160**	**11**	**6.9%**	**88**	**54.4%**	**185**	**8.9%**	**1 445**	**45.9%**	**1 731**	**77.1%**	**161**	**68.4%**	**795.1%**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	115	1 061	-	-	60	59.4%	1	1%	818	70.7%	880	81.8%	-	117.4%	(100.0%)
Public Safety	253	899	10	4.0%	14	5.6%	176	19.8%	630	70.8%	830	93.2%	371	94.4%	69.8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	200	1	-	4	-	7	3.3%	-	-	12	5.4%	19	-	(100.0%)
Economic and Environmental Services	**48**	**340**	**11**	**23.4%**	**4**	**8.3%**	**3**	**3%**	**375**	**107.3%**	**391**	**112.8%**	**39**	**66.8%**	**1 729.8%**
Planning and Development	-	58	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	48	333	11	23.4%	4	8.3%	1	4%	375	115.8%	391	121.6%	39	66.8%	1 729.8%
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**141 601**	**158 966**	**51 859**	**36.6%**	**43 368**	**30.6%**	**39 381**	**24.8%**	**27 047**	**17.0%**	**161 646**	**101.7%**	**17 188**	**97.8%**	**57.4%**
Property rates, penalties and collection charges	-	-	-		-		-		-		-		-		
Service charges	666	666	539	79.3%	797	194.6%	656	632%	(6)	(1.2%)	1 971	272.1%	697	6.4%	(181.2%)
Other revenue	20 604	28 218	5 131	24.3%	1 960	9.2%	7 618	27.0%	6 477	23.0%	21 185	75.1%	2 038	97.9%	193.6%
Government - operating	116 063	128 666	43 805	38.0%	40 135	34.6%	30 373	23.6%	19 600	15.2%	136 006	105.8%	13 676	97.9%	43.3%
Government - capital	-	-	-		-		-		-		-		-		
Interest	1 004	1 004	375	37.3%	566	56.4%	734	63.9%	666	73.0%	2 342	214.0%	421	160.3%	69.6%
Dividends															
Payments	**(142 732)**	**(161 672)**	**(37 494)**	**26.3%**	**(37 918)**	**26.2%**	**(55 168)**	**34.6%**	**(30 578)**	**18.9%**	**(160 899)**	**99.5%**	**(32 318)**	**100.6%**	**(5.4%)**
Suppliers and employees	(142 888)	(161 714)	(37 487)	26.3%	(37 733)	26.0%	(55 053)	34.0%	(30 573)	18.9%	(160 846)	99.5%	(32 264)	100.7%	(5.2%)

Finance charges	(64)	(133)	(6)	6.7%	(46)	48.1%	(6)	3.3%	(6)	4.0%	(64)	40.1%	(58)	103.1%	(67.4%)
Transfers and grants	-	-	-		-		(41)		-		(41)		(8)	3.3%	(100.0%)
Net Cash from/(used) Operating Activities	**(1 182)**	**(2 997)**	**14 257**	**(1 214.7%)**	**3 558**	**(493.5%)**	**(13 720)**	**541.1%**	**(3 532)**	**121.5%**	**840**	**(22.3%)**	**(15 139)**	**(1.8%)**	**(76.7%)**
Cash Flow from Investing Activities															
Receipts	**3 198**	**1 209**	**96**	**3.1%**	**-**	**-**	**(227)**	**(18.8%)**	**(719)**	**(59.5%)**	**(838)**	**(70.3%)**	**-**	**-**	**(100.0%)**
Proceeds on disposal of PPE	3 100	3 018	96	3.1%	-	-	-	-	-	-	96	2.7%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(2 249)	-	-	-	-	(227)	9.8%	(719)	31.1%	(946)	41.0%	-	-	(100.0%)
Payments	**(639)**	**(1 209)**	**(32)**	**5.2%**	**(139)**	**22.2%**	**(234)**	**19.3%**	**(655)**	**37.6%**	**(931)**	**71.2%**	**(638)**	**100.3%**	**(28.4%)**
Capital assets	(639)	(1 209)	(32)	5.2%	(139)	22.2%	(234)	19.3%	(655)	37.6%	(931)	71.2%	(638)	100.3%	(28.4%)
Net Cash from/(used) Investing Activities	**2 471**	**-**	**64**	**2.6%**	**(139)**	**(3.6%)**	**(461)**	**-**	**(1 174)**	**-**	**(1 715)**	**-**	**(638)**	**174.9%**	**64.6%**
Cash Flow from Financing Activities															
Receipts	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(458)**	**(635)**	**(72)**	**16.4%**	**(116)**	**26.4%**	**(39)**	**4.5%**	**(92)**	**14.5%**	**(210)**	**46.6%**	**(658)**	**152.0%**	**(54.5%)**
Repayment of borrowing	(458)	(635)	(72)	16.4%	(116)	26.4%	(39)	4.5%	(92)	14.5%	(210)	46.6%	(658)	152.0%	(54.5%)
Net Cash from/(used) Financing Activities	**(458)**	**(635)**	**(72)**	**16.4%**	**(116)**	**26.4%**	**(39)**	**4.5%**	**(92)**	**14.5%**	**(210)**	**46.6%**	**(658)**	**152.0%**	**(54.5%)**
Net Increase/(Decrease) in cash held	**831**	**(3 572)**	**14 248**	**1 686.8%**	**3 295**	**622.4%**	**(14 219)**	**454.8%**	**(4 798)**	**134.3%**	**(1 373)**	**38.4%**	**(16 385)**	**(163.6%)**	**(70.7%)**
Cash/cash equivalents at the year begin:	4 658	14 539	14 338	306.2%	26 707	630.0%	34 001	238.8%	17 782	122.8%	14 338	100.0%	28 018	394.8%	27.2%
Cash/cash equivalents at the year end:	**5 489**	**10 967**	**28 587**	**521.8%**	**30 001**	**639.6%**	**17 782**	**164.8%**	**12 985**	**126.4%**	**12 965**	**126.4%**	**11 633**	**262.8%**	**8.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	3	80.7%	0	10.7%	-	-	1	30.7%	2	2%	-	-	-	-
Trade and Other Receivables from Exchange Transac	28	65.1%	5	11.4%	2	4.7%	8	18.1%	43	3.4%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	1	100.0%	1	0%	-	-	-	-
Receivables from Exchange Transactions - Property R	27	11.1%	-	-	-	-	210	88.9%	238	18.7%	-	-	-	-
Interest on Arrear Debtor Accounts	0	36.4%	0	54.5%	-	-	0	9.1%	0	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	533	54.3%	91	9.4%	45	4.7%	311	31.6%	980	77.6%	-	-	-	-
Total By Income Source	**591**	**46.6%**	**98**	**7.7%**	**48**	**3.8%**	**532**	**41.9%**	**1 269**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	(66)	220.6%	1	(1.6%)	-	-	49	(163.2%)	(41)	(3.2%)	-	-	-	-
Commercial	410	147.6%	1	0.7%	1	0.2%	33	(12.7%)	33	1.9%	-	-	-	-
Households	173	45.2%	96	9.3%	47	4.6%	450	41.0%	1 022	81.6%	-	-	-	-
Other	334	65.2%	-	-	-	-	28	11.5%	362	19.9%	-	-	-	-
Total By Customer Group	**591**	**46.6%**	**98**	**7.7%**	**48**	**3.8%**	**532**	**41.9%**	**1 269**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	64	100.0%	-	-	-	-	-	-	64	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**64**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**64**	**100.0%**

Contact Details

Municipal Manager	Mr D P Sewell	028 425 1152
Financial Manager	Mr Johan Theodosa	028 425 1152

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KANNALAND (WC041)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**125 574**	**132 732**	**13 672**	**11.1%**	**14 347**	**11.6%**	**17 540**	**13.2%**	**17 630**	**13.3%**	**63 188**	**47.6%**	**15 524**	**71.8%**	**13.6%**
Property rates	14 032	14 032	(54)	(.4%)	(630)	(4.5%)	(19)	(.1%)	(231)	(1.6%)	(973)	(6.9%)	69	111.8%	(334.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	33 512	39 368	7 565	22.3%	7 978	23.6%	10 160	25.8%	8 624	16.8%	32 413	83.0%	7 898	103.7%	(16.1%)
Service charges - water revenue	10 783	12 568	2 118	19.6%	2 662	24.6%	3 238	27.6%	2 429	20.2%	10 753	89.1%	2 230	111.6%	(34.6%)
Service charges - sanitation revenue	8 330	8 330	404	4.9%	501	6.0%	610	8.1%	716	8.6%	2 130	25.6%	437	64.7%	63.8%
Service charges - refuse revenue	4 722	4 722	846	17.9%	1 166	24.7%	1 154	24.4%	1 142	24.2%	4 308	91.2%	1 101	104.8%	3.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	532	532	43	8.2%	41	7.7%	40	7.5%	77	14.5%	202	37.9%	56	73.4%	37.3%
Interest earned - external investments	400	260	147	36.8%	9	2.2%	56	19.8%	21	7.4%	232	83.0%	584	107.5%	(64.0%)
Interest earned - outstanding debtors	2 394	2 394	1 339	56.0%	932	40.6%	1 584	69.1%	780	34.8%	4 644	202.4%	1 214	214.8%	(34.2%)
Dividends received	-	-	-	-	-	-	-	-	3	-	3	-	-	-	(100.0%)
Fines	3 627	3 627	55	1.5%	2	.1%	140	3.8%	110	3.1%	312	8.6%	62	17.3%	84.6%
Licences and permits	556	262	40	7.2%	11	3.9%	44	11.3%	33	12.6%	146	37.1%	32	78.7%	37.1%
Agency services	876	648	175	20.0%	80	9.1%	226	33.0%	24	3.8%	504	73.6%	162	92.4%	(85.9%)
Transfers recognised - operational	30 899	39 653	42	.1%	1 212	3.7%	78	.2%	5 588	14.4%	7 032	18.1%	-	6.8%	(100.0%)
Other own revenue	1 868	2 568	386	16.7%	67	3.4%	209	7.0%	(538)	(19.1%)	241	10.4%	168	12.9%	(320.2%)
Gains on disposal of PPE	4 554	4 554	239	5.8%	-	-	-	-	609	13.5%	848	20.8%	318	-	92.9%
Operating Expenditure	**125 392**	**130 678**	**38 528**	**30.7%**	**19 994**	**15.6%**	**8 552**	**6.5%**	**42 683**	**32.7%**	**109 338**	**83.7%**	**18 369**	**84.8%**	**133.1%**
Employee related costs	46 763	46 763	4 332	9.3%	6 582	14.1%	3 783	8.1%	14 151	30.3%	28 848	61.7%	7 230	97.7%	95.8%
Remuneration of councillors	2 991	2 991	239	7.9%	231	8.0%	522	18.0%	731	25.3%	1 713	59.0%	1 414	178.3%	(48.3%)
Debt impairment	1 666	1 666	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 722	9 722	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 031	2 239	87	8.4%	86	8.0%	37	1.6%	2	.1%	213	9.7%	588	66.7%	(68.2%)
Bulk purchases	24 460	26 460	2 238	9.1%	7 478	28.6%	2 191	8.3%	10 868	41.3%	22 817	86.7%	3 977	98.2%	174.3%
Other Materials	3 349	3 602	-	-	102	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	20 272	-	552	-	107	-	210	-	26 147	-	691	-	69.9%
Transfers and grants	940	14 939	4 138	-	940	-	30	.2%	12 316	82.4%	17 426	116.7%	317	-	2 284.2%
Other expenditure	33 467	22 522	2 313	6.9%	3 547	10.6%	1 881	8.3%	4 365	19.4%	11 994	54.0%	4 148	60.8%	5.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 778)**	**2 053**	**(24 856)**		**(5 217)**		**8 988**		**(25 054)**		**(46 150)**		**(2 795)**		
Transfers recognised - capital	28 665	42 184	-	-	212	.7%	714	1.7%	330	1.2%	1 453	3.4%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	(135)	-	(135)	-	(0)	-	514.3%
Surplus/(Deficit) after capital transfers and contributions	**26 887**	**44 237**	**(24 856)**		**(5 005)**		**9 702**		**(24 545)**		**(44 700)**		**(2 794)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**26 887**	**44 237**	**(24 856)**		**(5 005)**		**9 702**		**(24 545)**		**(44 700)**		**(2 794)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**26 887**	**44 237**	**(24 856)**		**(5 005)**		**9 702**		**(24 545)**		**(44 700)**		**(2 794)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year															

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**30 545**	**42 464**	**1 221**	**4.0%**	**3 226**	**10.6%**	**4 016**	**9.5%**	**3 273**	**7.7%**	**11 736**	**27.6%**	**6 512**	**52.5%**	**(49.7%)**
National Government	25 638	17 845	1 129	4.4%	3 199	12.5%	395	2.2%	3 158	17.9%	7 922	44.4%	6 511	60.1%	(50.5%)
Provincial Government	-	-	-	-	-	-	3 569	-	-	-	3 569	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	3 037	20 339	-	-	-	-	-	-	-	-	-	-	-	78.5%	-
Transfers recognised - capital	**28 675**	**38 184**	**1 129**	**3.9%**	**3 199**	**11.2%**	**3 964**	**10.2%**	**3 158**	**8.4%**	**11 430**	**29.9%**	**6 511**	**53.3%**	**(50.9%)**
Borrowing	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 850	2 880	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	92	-	27	-	113	-	78	-	306	-	2	-	4 313.1%
Capital Expenditure Standard Classification	**30 545**	**42 464**	**1 221**	**4.0%**	**3 226**	**10.6%**	**4 016**	**9.5%**	**3 273**	**7.7%**	**11 736**	**27.6%**	**6 512**	**52.5%**	**(49.7%)**
Governance and Administration	**1 850**	**1 487**	**81**	**4.4%**	**51**	**2.8%**	**415**	**5.3%**	**54**	**3.6%**	**600**	**8.4%**	**3**	**-**	**1 701.3%**
Executive & Council	540	540	-	-	-	-	90	16.6%	27	5.0%	135	25.0%	-	-	(100.0%)
Budget & Treasury Office	30	1 430	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 280	1 510	80	6.2%	51	3.9%	32	1.5%	27	2.0%	172	11.4%	2	-	2 104.5%
Community and Public Safety	**-**	**-**	**419**	**-**	**49**	**-**	**156**	**-**	**147**	**-**	**1 191**	**-**	**414**	**361.1%**	**(71.4%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	419	-	49	-	336	-	547	-	1 356	-	624	-	(124%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Economic and Environmental Services	**7 276**	**4 693**	**382**	**5.2%**	**2 226**	**30.6%**	**69**	**1.5%**	**338**	**7.2%**	**3 014**	**64.2%**	**3**	**4.3%**	**12 602.9%**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	7 276	4 693	382	5.3%	2 226	30.6%	69	1.5%	338	7.2%	3 014	64.2%	3	4.3%	12 602.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**21 418**	**34 237**	**331**	**1.5%**	**904**	**4.2%**	**3 569**	**10.2%**	**2 316**	**6.7%**	**7 058**	**20.6%**	**5 884**	**57.9%**	**(60.7%)**
Electricity	2 000	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	15 300	27 740	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	3 500	3 497	331	11.0%	904	30.1%	3 569	101.6%	2 316	67.1%	7 058	204.6%	5 884	364.6%	(60.7%)
Waste Management	38	38	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**136 573**	**153 485**	**15 134**	**11.1%**	**23 572**	**17.3%**	**26 704**	**17.4%**	**23 283**	**15.2%**	**88 693**	**57.8%**	**17 715**	**110.1%**	**31.4%**
Property rates, penalties and collection charges	11 225	11 225	330	2.9%	221	2.0%	399	3.5%	277	2.5%	1 226	10.9%	842	74.3%	(70.6%)
Service charges	49 598	49 336	10 460	26.8%	14 447	312%	17 366	37.5%	13 810	29.5%	57 340	120.8%	10 697	203.4%	(119%)
Other revenue	12 825	12 522	502	5.4%	1 382	11.2%	752	6.1%	547	5.1%	3 184	27.6%	448	26.2%	39.6%
Government - operating	26 869	42 862	516	1.4%	6 820	150%	7 125	16.6%	8 287	19.2%	22 304	52.9%		48.3%	(100)%
Government - capital	34 056	36 540							8 287	19.2%	8 287	22.7%		48.3%	(100)%
Interest	2 000	2 000	1 146	51.4%	716	32.5%	1 036	48.5%	882	33.2%	3 780	140.2%	1 318	204.8%	(33.2%)
Dividends									41		41				(100)%
Payments	**(112 532)**	**(114 751)**	**(22 280)**	**19.8%**	**(19 552)**	**17.2%**	**(10 349)**	**9.0%**	**(40 954)**	**35.7%**	**(93 145)**	**81.1%**	**(20 928)**	**88.7%**	**95.9%**
Suppliers and employees	(112 532)	(112 532)	(20 020)	17.8%	(19 379)	17.2%	(10 314)	9.2%	(40 616)	36.4%	(90 644)	80.6%	(20 222)	84.3%	101.3%

Finance charges	(1 031)	(2 233)	(301)	26.2%	(66)	6.6%	(32)	1.6%	(6)	.4%	(433)	19.2%	(454)	1 172.5%	(66.2%)
Transfers and grants	-	-	(1 536)	-	(66)	-	-	-	-	-	(3 018)	-	(118)	-	(100.0%)
Net Cash from/(used) Operating Activities	**23 018**	**39 694**	**(126)**	**(31.8%)**	**4 628**	**11.6%**	**16 355**	**42.3%**	**(17 765)**	**(45.7%)**	**(4 455)**	**(11.5%)**	**(3 208)**	**(8 008.1%)**	**453.2%**
Cash Flow from Investing Activities															
Receipts	-	**4 656**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	4 654	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	**(42 464)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	-	(42 464)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	**-**	**(38 810)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Cash Flow from Financing Activities															
Receipts	-	**8 700**	**10**	-	**7**	-	**19**	**.2%**	**18**	**.2%**	**55**	**.6%**	**11**	-	**77.3%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	8 700	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	10	-	7	-	19	-	18	-	55	-	11	-	77.3%
Payments	**(689)**	**(1 731)**	**(956)**	**+1.3%**	**-**	**-**	**-**	**-**	**-**	**-**	**(956)**	**-8.4%**	**-**	**56.9%**	**-**
Repayment of borrowing	(689)	(1 731)	(956)	55.3%	-	-	-	-	-	-	(956)	8.6%	-	55.3%	-
Net Cash from/(used) Financing Activities	**(689)**	**6 970**	**(946)**	**13.6%**	**7**	**(1.0%)**	**19**	**.3%**	**18**	**.3%**	**(900)**	**(.7%)**	**11**	**26.1%**	**77.3%**
Net Increase/(Decrease) in cash held	**22 329**	**7 863**	**(228)**	**(32.3%)**	**4 627**	**16.0%**	**16 374**	**223.5%**	**(17 662)**	**(243.3%)**	**(4 566)**	**(62.0%)**	**(3 193)**	**(97.7%)**	**453.5%**
Cash/cash equivalents at the year begin:	(7 352)	539	(371)	6.2%	(7 531)	150.6%	(3 024)	668.0%	(2 507)	2 230.4%	(411)	53.8%	(3 412)	7.9%	(83.9%)
Cash/cash equivalents at the year end:	**14 972**	**7 941**	**(531)**	**(59.0%)**	**(3 594)**	**(53.6%)**	**12 971**	**164.2%**	**(4 615)**	**(61.4%)**	**(4 615)**	**(61.4%)**	**(3 605)**	**(253.1%)**	**(1 010%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 326	9.0%	466	3.9%	650	4.4%	10 191	69.8%	12 634	20.2%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 784	51.6%	83	2.4%	68	1.9%	1 522	44.0%	3 457	5.5%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	1 535	13.3%	258	2.2%	200	1.7%	9 478	82.7%	11 462	18.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	606	7.3%	260	2.3%	247	2.2%	9 660	88.2%	11 319	18.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	603	6.1%	232	2.2%	247	2.2%	10 109	89.5%	11 363	18.4%	-	-	-	-
Receivables from Exchange Transactions - Property R	4	7.5%	2	2.8%	1	2.4%	54	88.3%	61	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	14	.1%	23	.2%	32	.3%	11 480	99.4%	11 550	18.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 469)	(1 653.2%)	7	8.2%	7	7.5%	1 922	1 739.5%	80	.1%	-	-	-	-
Total By Income Source	**4 719**	**7.6%**	**1 372**	**2.2%**	**1 397**	**2.2%**	**54 332**	**87.9%**	**61 766**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	164	21.5%	22	2.8%	17	2.2%	577	74.0%	780	1.3%	-	-	-	-
Commercial	1 664	36.4%	43	1.9%	37	1.7%	464	20.4%	2 208	3.6%	-	-	-	-
Households	2 884	5.2%	1 061	2.1%	859	1.7%	26 710	89.8%	29 532	48.0%	-	-	-	-
Other	407	5.7%	539	1.7%	555	1.7%	27 582	84.8%	29 082	47.1%	-	-	-	-
Total By Customer Group	**4 719**	**7.6%**	**1 372**	**2.2%**	**1 397**	**2.2%**	**54 332**	**87.9%**	**61 766**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	2 558	17.4%	4 084	27.8%	-	-	8 117	55.1%	14 740	29.6%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	559	9.0%	-	-	-	-	5 384	91.0%	5 914	11.9%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	566	100.0%	566	1.1%
Loan redemients	-	-	-	-	-	-	-	-	-	-
Trade Creditors	104	1.1%	191	2.0%	118	1.2%	9 083	96.7%	9 496	19.0%
Auditor-General	-	-	248	2.3%	128	1.1%	11 446	96.7%	11 842	23.7%
Other	202	3.6%	99	1.4%	712	9.7%	6 284	83.9%	7 317	14.7%
Total	**3 415**	**6.8%**	**4 623**	**9.3%**	**958**	**1.9%**	**40 880**	**82.0%**	**49 875**	**100.0%**

Contact Details

Municipal Manager	Mr Morne Hoogbaard	028 551 1020
Financial Manager	Mr Nigel Delo	028 551 1020

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: HESSEQUA (WC042)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	YeI Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**376 347**	**364 338**	**153 115**	**40.5%**	**66 286**	**17.5%**	**69 886**	**19.2%**	**64 471**	**17.7%**	**353 758**	**97.1%**	**57 655**	**93.7%**	**11.8%**
Property rates	68 878	66 033	71 666	107.3%	(358)	(.5%)	(44)	(.1%)	833	1.3%	72 098	109.2%	592	99.4%	41.0%
Property rates - penalties and collection charges	370	-	-	-	-	-	-	-	-	-	-	-	74	139.6%	(100.0%)
Service charges - electricity revenue	117 479	117 596	31 747	27.0%	26 571	22.6%	26 827	22.8%	30 671	26.1%	116 817	99.3%	24 630	95.8%	25.9%
Service charges - water revenue	29 997	25 078	9 236	30.8%	8 458	28.2%	8 684	34.6%	7 668	30.7%	34 013	135.6%	6 738	106.1%	13.8%
Service charges - sanitation revenue	21 622	14 899	7 127	34.8%	5 084	23.5%	5 164	34.7%	5 660	34.5%	22 603	153.0%	4 684	106.8%	11.8%
Service charges - refuse revenue	16 108	10 960	4 352	36.3%	4 352	36.2%	4 294	39.9%	4 240	38.7%	17 550	160.2%	3 665	101.4%	15.7%
Service charges - other	6 734	-	-	-	-	-	-	-	-	-	-	-	536	107.2%	(100.0%)
Rental of facilities and equipment	4 146	1 402	538	13.0%	593	14.3%	609	36.2%	427	31.2%	2 073	147.8%	805	112.2%	(46.8%)
Interest earned - external investments	3 000	4 697	6 610	216.7%	(3 684)	(120.8%)	2 754	58.9%	3 060	66.8%	8 740	186.0%	2 034	176.8%	50.5%
Interest earned - outstanding debtors	778	1 148	239	30.7%	262	40.7%	307	26.8%	140	12.2%	1 030	89.8%	425	139.1%	(66.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	42 254	42 277	1 588	3.8%	1 635	3.9%	3 343	7.9%	3 710	8.8%	10 276	24.3%	2 213	49.7%	67.6%
Licences and permits	382	702	284	74.3%	332	92.3%	332	46.1%	209	34.8%	1 247	162.0%	23	67.8%	1017.1%
Agency services	1 744	1 672	339	19.4%	490	28.7%	478	28.6%	490	28.7%	1 797	104.8%	395	155.8%	24.0%
Transfers recognised - operational	58 603	63 231	14 882	25.4%	19 567	33.8%	13 494	21.3%	4 944	7.8%	51 886	81.3%	3 898	77.2%	46.8%
Other own revenue	4 424	13 716	4 186	81.3%	4 511	87.6%	3 648	39.6%	2 920	29.8%	15 765	115.6%	7 596	214.6%	61.8%
Gains on disposal of PPE	4 000	500	-	-	-	-	-	-	-	-	-	-	962	47.8%	(100.0%)
Operating Expenditure	**384 885**	**370 792**	**72 884**	**18.9%**	**78 605**	**20.4%**	**73 923**	**19.9%**	**75 654**	**20.4%**	**301 066**	**81.2%**	**73 826**	**85.2%**	**2.5%**
Employee related costs	127 844	127 636	26 909	21.0%	32 209	25.2%	28 439	22.3%	27 181	21.3%	114 738	89.9%	24 626	91.1%	10.4%
Remuneration of councillors	6 366	6 366	1 433	22.5%	1 433	22.4%	1 689	26.6%	1 560	23.9%	6 946	85.1%	1 502	98.8%	(22.0%)
Debt impairment	23 257	23 257	554	1.7%	218	.7%	266	.8%	1 060	3.3%	2 100	6.4%	1 726	20.7%	(27.1%)
Depreciation and asset impairment	20 840	20 840	-	-	10	.1%	(18)	(.1%)	-	-	-	-	3 146	80.6%	(100.0%)
Finance charges	10 183	8 783	2	-	4 004	44.2%	-	-	4 177	47.6%	8 682	98.8%	4 448	98.2%	(6.1%)
Bulk purchases	84 339	81 040	23 159	26.9%	16 091	18.3%	19 330	23.9%	19 764	24.4%	78 344	94.2%	10 595	94.2%	28.4%
Other Materials	-	23 804	2 651	-	5 802	-	4 972	20.9%	4 579	19.2%	18 004	75.6%	-	-	(100.0%)
Contracted services	9 054	46 618	3 833	42.3%	7 481	82.6%	10 579	22.7%	7 470	16.0%	29 363	63.0%	1 083	74.3%	436.5%
Transfers and grants	265	700	94	36.0%	224	84.2%	152	21.7%	107	15.2%	576	82.4%	-	-	(100.0%)
Other expenditure	90 802	21 640	14 230	15.7%	12 084	13.6%	8 526	39.4%	9 791	45.2%	45 152	208.6%	21 174	80.2%	(53.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(8 548)**	**(6 346)**	**80 231**		**(12 320)**		**(4 038)**		**(11 182)**		**52 692**		**(16 171)**		
Transfers recognised - capital	90 385	20 000	-	-	4 631	5.0%	2 228	10.9%	3 120	17.1%	12 068	41.2%	2 278	18.9%	115.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**83 836**	**23 654**	**80 231**		**(8 289)**		**(810)**		**(8 053)**		**63 979**		**(13 793)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**83 836**	**23 654**	**80 231**		**(8 289)**		**(810)**		**(8 053)**		**63 979**		**(13 793)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**83 836**	**23 654**	**80 231**		**(8 289)**		**(810)**		**(8 053)**		**63 979**		**(13 793)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**83 836**	**23 654**	**80 231**		**(8 289)**		**(810)**		**(8 053)**		**63 979**		**(13 793)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	YeI Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**154 733**	**93 110**	**5 481**	**3.5%**	**15 493**	**10.0%**	**13 585**	**14.6%**	**27 642**	**29.7%**	**62 200**	**66.8%**	**6 570**	**25.3%**	**320.7%**
National Government	90 275	29 308	2 053	2.3%	2 219	2.5%	4 573	15.6%	7 058	24.1%	15 904	54.3%	2 021	18.4%	249.2%
Provincial Government	1 150	830	-	-	87	7.6%	7	.8%	68	7.1%	160	17.2%	133	34.2%	(50.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	150	-	-	-	-	-	-	-	-	-	-	-	75.0%	-
Transfers recognised - capital	**80 385**	**30 238**	**2 053**	**2.5%**	**2 306**	**2.9%**	**4 580**	**15.1%**	**7 126**	**23.6%**	**16 064**	**53.1%**	**2 154**	**19.9%**	**230.7%**
Borrowing	53 200	34 500	2 053	3.9%	12 428	23.4%	7 560	14.6%	17 237	33.9%	49 858	75.2%	2 708	39.8%	536.6%
Internally generated funds	10 418	8 467	224	2.2%	759	7.2%	1 054	12.5%	3 240	38.2%	5 276	62.3%	1 708	39.9%	89.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**154 733**	**93 110**	**5 481**	**3.5%**	**15 493**	**10.0%**	**13 585**	**14.6%**	**27 642**	**29.7%**	**62 200**	**66.8%**	**6 570**	**25.3%**	**320.7%**
Governance and Administration	**5 958**	**3 685**	**177**	**2.9%**	**178**	**2.7%**	**310**	**8.4%**	**641**	**17.3%**	**4 167**	**113.1%**	**169**	**46.3%**	**313.1%**
Executive & Council	47	34	35	62.6%	9	20.0%	-	-	-	-	34	100.0%	7	66.1%	(100.0%)
Budget & Treasury Office	116	130	23	19.5%	35	31.0%	12	9.7%	149	108.2%	218	159.4%	22	86.2%	580.2%
Corporate Services	2 794	2 402	80	2.8%	62	2.2%	156	8.2%	667	29.6%	1 067	43.8%	248	33.1%	169.2%
Community and Public Safety	**1 977**	**1 967**	**734**	**18.3%**	**414**	**11.4%**	**165**	**10.1%**	**642**	**14.1%**	**1 956**	**97.9%**	**645**	**69.9%**	**(48.9%)**
Community & Social Services	1 241	1 501	467	37.7%	133	10.7%	51	3.2%	74	4.7%	725	46.8%	237	39.7%	(68.8%)
Sport And Recreation	1 815	1 621	267	12.7%	282	24.8%	268	17.9%	220	20.4%	1 038	77.6%	408	76.7%	(41.1%)
Public Safety	858	786	-	-	96	11.2%	54	7.2%	153	19.4%	306	39.0%	138	69.2%	10.4%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	14	41.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**75 599**	**19 021**	**35**	**-**	**28**	**-**	**3 852**	**20.3%**	**6 963**	**36.6%**	**10 878**	**57.2%**	**1 928**	**7.8%**	**261.1%**
Planning and Development	28	22	6	21.5%	2	8.0%	12	53.0%	7	3.7%	27	99.0%	-	66.2%	(100.0%)
Road Transport	75 694	18 993	29	-	24	-	3 840	20.3%	6 927	36.6%	10 820	57.1%	1 928	7.8%	259.2%
Environmental Protection	23	46	-	-	2	10.0%	-	-	30	74.7%	32	69.6%	-	-	(100.0%)
Trading Services	**71 888**	**67 517**	**4 580**	**6.4%**	**14 717**	**20.5%**	**9 117**	**13.5%**	**19 281**	**28.6%**	**47 704**	**70.7%**	**3 433**	**29.8%**	**461.7%**
Electricity	24 308	31 650	3 072	9.0%	8 758	36.1%	5 726	18.1%	8 638	27.3%	26 194	82.8%	1 849	29.0%	367.3%
Water	15 451	9 239	-	-	35	.2%	460	5.2%	3 431	38.3%	4 103	45.0%	189	6.5%	1823.5%
Waste Water Management	29 305	23 020	2 017	8.6%	4 560	16.6%	2 664	12.3%	4 154	17.4%	14 442	61.4%	1 394	28.1%	194.2%
Waste Management	2 824	3 608	-	-	-	-	-	-	2 057	93.8%	2 057	93.8%	-	66.9%	(100.0%)
Other	**16**	**12**	**6**	**39.4%**	**-**	**-**	**9**	**49.1%**	**-**	**-**	**12**	**99.2%**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**393 573**	**373 719**	**135 762**	**34.5%**	**99 834**	**25.4%**	**113 758**	**30.4%**	**92 065**	**24.6%**	**441 412**	**118.1%**	**83 258**	**126.6%**	**10.6%**
Property rates, penalties and collection charges	66 032	65 662	20 820	31.5%	20 190	30.6%	17 320	26.4%	16 818	25.6%	75 153	114.5%	15 937	117.1%	8.5%
Service charges	167 168	166 668	37 408	22.4%	36 748	22.1%	40 371	24.6%	42 110	25.3%	141 445	84.9%	34 060	89.3%	15.4%
Other revenue	27 045	30 116	53 882	227.9%	22 315	94.4%	33 384	110.9%	19 822	65.8%	131 112	435.4%	23 586	563.4%	115.1%
Government - operating	57 545	63 231	14 682	25.5%	16 667	29.0%	13 488	21.3%	4 648	7.4%	51 386	81.3%	2 564	77.2%	46.8%
Government - capital	52 783	47 042	-		3 914	7.4%	10 195	21.7%	8 667	18.4%	22 776	48.4%	2 000	60.2%	125.1%
Interest	2 000	1 000	6 132	178.3%	(3 034)	(88.2%)	2 060	73.9%	2 042	77.9%	9 202	207.2%	2 110	146.5%	57.8%
Dividends															
Payments	**(325 477)**	**(325 477)**	**(89 117)**	**27.4%**	**(85 671)**	**26.4%**	**(76 715)**	**23.6%**	**(63 698)**	**20.0%**	**(345 301)**	**106.1%**	**(60 458)**	**128.7%**	**3.5%**
Suppliers and employees	(315 033)	(315 033)	(89 022)	28.3%	(81 144)	25.8%	(76 559)	24.3%	(69 414)	29.4%	(336 139)	106.7%	(56 648)	129.8%	3.9%

Finance charges	(10 184)	(10 184)	(2)	0.0%	(4 524)	44.4%	-	-	(4 177)	41.0%	(8 663)	85.0%	(4 446)	98.2%	(6.1%)
Transfers and grants	(500)	(500)	(94)	18.8%	(224)	44.8%	(122)	24.3%	(107)	21.3%	(329)	221.2%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	**68 696**	**49 233**	**46 645**	**68.3%**	**12 963**	**26.8%**	**37 640**	**76.8%**	**(1 632)**	**(3.4%)**	**96 615**	**169.1%**	**(7 231)**	**115.2%**	**(77.4%)**
Cash Flow from Investing Activities															
Receipts	**4 000**	**500**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**842**	**47.6%**	**(100.0%)**
Proceeds on disposal of PPE	4 000	500	-	-	-	-	-	-	-	-	-	-	842	47.6%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(154 723)**	**(83 110)**	**(5 481)**	**3.5%**	**(15 493)**	**10.0%**	**(13 595)**	**14.6%**	**(27 642)**	**29.7%**	**(62 399)**	**66.8%**	**(6 579)**	**25.3%**	**329.7%**
Capital assets	(154 723)	(83 110)	(5 481)	2.5%	(15 493)	10.0%	(13 595)	9.6%	(27 642)	32.7%	(62 399)	68.6%	(6 579)	25.3%	329.7%
Net Cash from/(used) Investing Activities	**(150 723)**	**(82 610)**	**(5 481)**	**3.6%**	**(15 493)**	**10.3%**	**(13 595)**	**14.7%**	**(27 642)**	**29.9%**	**(62 399)**	**67.2%**	**(5 738)**	**21.7%**	**382.5%**
Cash Flow from Financing Activities															
Receipts	**53 938**	**53 938**	**237**	**.4%**	**131**	**.2%**	**113**	**.2%**	**43 169**	**80.1%**	**43 672**	**81.0%**	**12 180**	**88.8%**	**254.6%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	53 938	53 938	-	-	-	-	-	-	43 089	79.7%	43 089	79.7%	12 103	87.8%	255.3%
Increase (decrease) in consumer deposits	-	-	237	-	131	-	113	-	80	-	622	-	77	2 343.2%	140.4%	
Payments	**(10 347)**	**(10 347)**	**-**	**-**	**(4 729)**	**45.7%**	**-**	**-**	**(5 618)**	**54.3%**	**(11 106)**	**107.3%**	**(1 918)**	**154.9%**	**(4.9%)**
Repayment of borrowing	(10 347)	(10 347)	-	-	(4 729)	45.7%	-	-	(5 618)	54.3%	(11 106)	107.3%	(1 918)	154.9%	(4.9%)
Net Cash from/(used) Financing Activities	**41 592**	**41 592**	**237**	**.6%**	**(5 648)**	**(13.6%)**	**113**	**.3%**	**37 571**	**90.4%**	**32 276**	**77.7%**	**8 329**	**79.9%**	**493.6%**
Net Increase/(Decrease) in cash held	**(41 074)**	**(2 816)**	**41 401**	**(100.8%)**	**(7 178)**	**17.5%**	**23 570**	**(837.8%)**	**8 288**	**(294.5%)**	**66 091**	**(2 346.8%)**	**(5 639)**	**430.8%**	**(223.2%)**
Cash/cash equivalents at the year begin:	94 772	136 756	136 756	137.9%	179 193	178.6%	179 193	133.2%	194 462	142.2%	136 756	100.0%	141 823	160.9%	37.1%
Cash/cash equivalents at the year end:	**53 698**	**133 940**	**178 158**	**360.4%**	**179 933**	**294.2%**	**194 450**	**145.2%**	**202 750**	**151.3%**	**202 750**	**151.3%**	**136 040**	**166.4%**	**49.8%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 820	26.9%	260	4.3%	184	3.0%	2 662	33.9%	6 926	15.8%	540	8.2%	-	-
Receivables from Exchange Transactions - Property	2 868	68.4%	270	2.6%	128	1.2%	2 607	27.8%	10 540	25.0%	269	2.1%	-	-
Receivables from Non-exchange Transactions - Prop	5 403	31.4%	299	2.8%	182	1.7%	4 808	44.1%	10 561	25.4%	334	3.2%	-	-
Receivables from Exchange Transactions - Waste Wa	1 617	29.6%	192	3.3%	130	2.0%	3 516	64.6%	5 460	13.2%	449	8.2%	-	-
Receivables from Exchange Transactions - Waste Wa	1 318	43.0%	140	4.6%	90	3.1%	1 513	49.3%	3 066	7.4%	347	8.1%	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	106	11.6%	57	4.3%	49	3.7%	1 082	80.0%	1 340	3.2%	165	7.8%	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	48	-	-	-
Other	711	16.1%	220	5.1%	129	2.9%	2 844	72.9%	3 903	9.2%	(598)	(2.8%)	-	-
Total By Income Source	**19 105**	**46.0%**	**1 460**	**3.5%**	**907**	**2.2%**	**20 031**	**48.3%**	**41 502**	**100.0%**	**1 832**	**4.4%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	640	38.9%	21	1.3%	13	.8%	974	59.0%	1 651	4.0%		-	-	-
Commercial	4 911	72.8%	216	3.1%	85	1.3%	1 540	22.9%	6 746	16.3%		-	-	-
Households	13 554	45.6%	1 238	3.7%	808	2.4%	17 518	52.9%	33 102	79.8%	1 832	5.5%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**19 105**	**46.0%**	**1 481**	**3.5%**	**907**	**2.2%**	**20 031**	**48.3%**	**41 502**	**100.0%**	**1 832**	**4.4%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 561	100.0%	-	-	-	-	-	-	1 561	95.6%
Bulk Water	73	100.0%	-	-	-	-	-	-	73	4.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**1 634**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**1 634**	**100.0%**

Contact Details

Municipal Manager	Mr Johan Jacobs	028 713 8000
Financial Manager	Mrs L Viljoen	028 713 8016

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: MOSSEL BAY (WC043)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**886 685**	**886 149**	**320 241**	**41.1%**	**177 457**	**22.2%**	**134 031**	**16.6%**	**156 628**	**19.5%**	**797 557**	**90.9%**	**185 546**	**103.4%**	**(5.3%)**
Property rates	93 845	94 492	93 992	100.5%	96	-1%	110	-1%	680	-7%	94 813	100.4%	124	99.8%	451.6%
Property rates - penalties and collection charges	596	478	220	41.4%	417	52.2%	(458)	(94.7%)	70	14.7%	382	79.9%	426	107.1%	83.5%
Service charges - electricity revenue	328 833	330 870	90 791	27.6%	94 172	28.6%	88 489	25.7%	85 381	25.4%	348 834	105.2%	83 733	113.8%	2.0%
Service charges - water revenue	101 366	91 466	28 256	27.9%	29 914	29.5%	26 044	29.0%	22 663	24.8%	97 877	107.0%	21 814	104.8%	3.9%
Service charges - sanitation revenue	50 967	51 357	63 933	125.4%	(380)	-38%	(11 946)	(23.2%)	600	1.6%	54 433	105.9%	(3 930)	123.8%	(109.9%)
Service charges - refuse revenue	36 984	35 984	9 735	26.4%	8 887	24.0%	8 514	23.9%	8 610	24.2%	35 746	100.0%	9 192	92.4%	(6.3%)
Service charges - other	13 113	9 450	8 338	63.6%	(7 164)	(163.0%)	3 174	33.6%	2 977	31.5%	12 326	130.4%	2 716	112.5%	9.6%
Rental of facilities and equipment	5 914	4 540	2 136	36.1%	677	11.4%	1 111	24.4%	1 152	25.4%	5 069	111.6%	1 314	101.4%	(12.1%)
Interest earned - external investments	16 425	23 017	6 336	38.6%	6 917	42.1%	7 300	33.2%	7 017	31.9%	27 568	125.2%	4 614	138.7%	74.8%
Interest earned - outstanding debtors	3 995	1 240	43	1.2%	42	1.1%	914	73.7%	332	27.0%	1 334	107.6%	47	103.4%	606.4%
Dividends received															
Fines	29 041	20 600	142	0%	127	4%	200	8%	160	4%	629	2.5%	8 028	99.2%	(98.2%)
Licences and permits	1 361	1 217	304	22.4%	243	17.8%	310	26.2%	292	24.0%	1 157	95.0%	1 403	401.3%	(79.2%)
Agency services	4 271	4 518	1 213	28.4%	1 196	28.0%	1 056	28.7%	1 094	28.5%	4 559	110.0%	-	-	(100.0%)
Transfers recognised - operational	150 116	156 909	13 431	13.4%	49 218	49.2%	6 976	6.3%	21 356	19.9%	90 934	80.1%	34 448	72.8%	(41.3%)
Other own revenue	14 562	20 986	8 281	56.9%	7 468	53.0%	3 442	19.4%	4 339	20.3%	23 530	111.4%	(1 589)	110.7%	(414.2%)
Gains on disposal of PPE		12					37	2369.9%			37	299.9%	65	65.4%	(100.0%)
Operating Expenditure	**807 398**	**825 597**	**153 760**	**19.0%**	**173 444**	**21.5%**	**170 337**	**21.4%**	**179 707**	**21.8%**	**683 248**	**82.8%**	**185 562**	**86.4%**	**8.5%**
Employee related costs	241 447	232 692	51 074	21.2%	52 745	21.8%	52 509	23.0%	55 244	23.7%	212 568	91.4%	60 338	88.3%	10.0%
Remuneration of councillors	8 802	8 662	2 355	26.8%	2 355	26.8%	2 672	29.9%	2 429	28.0%	9 711	97.8%	2 921	97.9%	(16.7%)
Debt impairment	44 437	20 278	(0)	-	0	-	(113)	-	(0)	-	(0)	-	4 256	41.3%	(100.0%)
Depreciation and asset impairment	62 503	69 043	16 132	26.0%	16 214	26.1%	16 410	23.8%	19 883	15.7%	68 639	85.9%	16 936	77.9%	26.0%
Finance charges	3 714	3 636			1 214	32.7%	6	2%	1 181	40.8%	2 402	91.8%	1 028	90.6%	(4.8%)
Bulk purchases	207 105	200 600	57 839	23.0%	52 153	21.1%	58 048	22.7%	55 280	21.6%	224 319	87.8%	47 503	86.7%	16.4%
Other Materials	11 548	10 627	1 091	13.8%	2 663	23.1%	4 132	41.2%	2 967	29.6%	11 356	113.2%	2 043	104.8%	45.2%
Contracted services	61 561	40 278	8 838	16.3%	11 392	27.2%	9 940	22.5%	10 226	25.4%	37 360	92.8%	10 174	93.9%	0%
Transfers and grants	1 246	1 246	243	19.5%	398	31.9%	422	33.8%	101	8.1%	1 164	93.4%	233	95.9%	(56.2%)
Other expenditure	139 035	152 232	17 192	12.8%	32 744	23.6%	31 912	21.0%	49 606	39.8%	123 254	81.0%	39 387	66.4%	12.2%
Loss on disposal of PPE	1 000	20 982			736	93.6%	160	9%	529	2.5%	1 425	7.0%	2 123	203.4%	(75.7%)
Surplus/(Deficit)	**(1 033)**	**(19 197)**	**170 481**		**4 013**		**(36 306)**		**(22 078)**		**114 309**		**(16)**		
Transfers recognised - capital	59 904	69 653	7 239	12.1%	15 552	26.4%	13 012	20.2%	19 950	28.2%	53 138	79.7%	13 633	77.5%	7.9%
Contributions recognised - capital															
Contributed assets	1 995	1 739	0	0%	189	13.6%	32	3.1%	1 220	68.3%	1 441	81.8%	-	-	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	**53 276**	**49 275**	**182 715**		**19 745**		**(20 748)**		**(4 913)**		**168 888**		**13 599**		
Taxation	-	-	-		-		-		-		-		-		
Surplus/(Deficit) after taxation	**53 276**	**49 275**	**182 715**		**19 745**		**(20 748)**		**(4 913)**		**168 888**		**13 599**		
Attributable to minorities	-	-	-		-		-		-		-		-		
Surplus/(Deficit) attributable to municipality	**53 276**	**49 275**	**182 715**		**19 745**		**(20 748)**		**(4 913)**		**168 888**		**13 599**		
Share of surplus/ (deficit) of associate	-	-	-		-		-		-		-		-		
Surplus/(Deficit) for the year	**53 276**	**49 275**	**182 715**		**19 745**		**(20 748)**		**(4 913)**		**168 888**		**13 599**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**142 374**	**174 031**	**19 897**	**13.3%**	**30 519**	**21.4%**	**32 381**	**18.6%**	**57 901**	**33.3%**	**139 698**	**80.3%**	**52 764**	**82.4%**	**9.7%**
National Government	27 718	33 151	3 094	11.2%	9 286	33.5%	5 726	17.3%	14 711	44.4%	32 817	99.0%	5 538	81.6%	165.7%
Provincial Government	29 985	44 193	4 402	14.7%	6 052	20.2%	7 564	17.1%	1 638	3.7%	19 657	44.5%	1 478	55.3%	(51.7%)
District Municipality	1 189	1 189	-	-	128	10.8%	151	12.7%	918	77.2%	1 196	100.6%	(258)	(638.1%)	(454.1%)
Other transfers and grants															
Transfers recognised - capital	**58 892**	**78 533**	**7 496**	**12.8%**	**15 466**	**26.3%**	**13 440**	**17.1%**	**17 266**	**22.0%**	**53 667**	**68.4%**	**10 758**	**66.2%**	**60.5%**
Borrowing	4 858	4 858	-	-	1 955	40.2%	2 955	53.4%	2 048	42.2%	6 960	143.3%	249	17.3%	710.9%
Internally generated funds	76 607	82 610	10 961	14.3%	14 115	18.4%	16 093	19.5%	36 938	44.7%	78 107	95.0%	39 813	53.2%	(7.2%)
Public contributions and donations	1 825	8 117	441	23.8%	343	18.4%	252	3.8%	1 612	19.9%	2 648	33.1%	1 945	97.4%	(17.2%)
Capital Expenditure Standard Classification	**142 374**	**174 031**	**19 897**	**13.3%**	**30 519**	**21.4%**	**32 381**	**18.6%**	**57 901**	**33.3%**	**139 698**	**80.3%**	**52 764**	**82.4%**	**9.7%**
Governance and Administration	**5 168**	**4 710**	**516**	**9.9%**	**1 648**	**31.9%**	**648**	**14.5%**	**1 441**	**37.9%**	**4 254**	**90.4%**	**1 828**	**91.9%**	**(58.1%)**
Executive & Council	29	30	11	39.6%	8	28.0%	0	28.1%			20	66.2%	44	114.6%	(100.0%)
Budget & Treasury Office	227	200	19	7.9%	66	45.0%	6	3.2%	167	52.7%	258	97.0%	427	89.4%	(61.0%)
Corporate Services	2 024	3 950	299	4.9%	1 946	64.0%	639	16.1%	986	25.3%	3 771	99.6%	1 357	99.7%	(26.9%)
Community and Public Safety	**41 648**	**47 116**	**4 427**	**11.9%**	**6 970**	**19.1%**	**8 884**	**14.9%**	**8 491**	**14.7%**	**34 403**	**81.4%**	**8 954**	**47.4%**	**18.9%**
Community & Social Services	2 202	3 160	39	1.2%	238	7.0%	529	19.6%	1 102	34.5%	1 908	59.6%	399	94.2%	256.2%
Sport And Recreation	5 606	4 730	456	8.7%	616	7.2%	462	9.7%	3 141	58.8%	4 675	94.6%	55	58.4%	3717.8%
Public Safety	1 162	1 667	156	13.7%	294	23.7%	373	34.3%	314	19.7%	1 137	95.4%	358	99.4%	(17.6%)
Housing	31 865	49 142	4 098	12.7%	7 978	24.1%	7 520	15.2%	3 934	8.2%	24 245	59.4%	3 494	43.6%	(27.9%)
Health															
Economic and Environmental Services	**27 698**	**35 363**	**2 915**	**10.5%**	**8 677**	**29.2%**	**3 243**	**9.2%**	**13 733**	**38.8%**	**27 971**	**79.1%**	**10 057**	**97.7%**	**36.6%**
Planning and Development	946	1 067	158	26.2%	26	4.0%	76	11.5%	340	33%	600	72%	358	91.1%	(5.4%)
Road Transport	27 693	28 356	2 758	10.2%	8 653	29.8%	3 168	11.2%	13 400	47.8%	27 467	96.8%	9 756	98.5%	37.7%
Environmental Protection															
Trading Services	**69 625**	**77 169**	**10 996**	**14.5%**	**11 417**	**16.4%**	**19 800**	**25.7%**	**34 666**	**44.9%**	**75 918**	**98.4%**	**34 780**	**91.3%**	**(.5%)**
Electricity	22 100	22 204	3 998	18.1%	3 462	15.4%	5 457	24.6%	11 046	50.0%	24 102	108.5%	11 874	97.2%	(6.7%)
Water	15 566	19 000	246	1.6%	3 586	19.8%	5 740	29.2%	9 425	49.1%	18 703	98.4%	7 892	100.2%	2.4%
Waste Water Management	29 768	32 668	6 681	19.1%	4 914	16.5%	8 466	25.7%	13 076	39.6%	31 766	94.4%	14 784	82.5%	(10.2%)
Waste Management	2 191	2 345	167	7.7%	14	3%	137	4.6%	1 669	70.8%	1 948	83.1%	230	59.4%	606.5%
Other	**98**	**70**	**-**	**-**	**54**	**53.4%**	**-**	**-**	**4**	**5.1%**	**58**	**82.8%**	**6**	**54.7%**	**(31.8%)**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**818 701**	**807 728**	**336 470**	**41.1%**	**193 008**	**23.8%**	**146 893**	**18.2%**	**173 676**	**21.5%**	**850 048**	**105.2%**	**174 142**	**197.2%**	**(.3%)**
Property rates, penalties and collection charges	93 428	95 183	94 314	100.9%	513	.5%	(343)	(.4%)	756	.8%	95 240	100.1%	551	78.3%	37.3%
Service charges	317 463	513 291	283 963	36.2%	111 185	21.0%	110 773	22.0%	129 288	23.4%	547 209	106.6%	167 946	119.3%	10.1%
Other revenue	28 648	36 512	12 076	42.2%	9 645	26.7%	4 037	11.0%	7 102	19.5%	32 860	90.0%	4 431	165.4%	23.7%
Government - operating	192 114	90 797	13 431	12.4%	49 218	49.2%	6 362	7.0%	21 306	23.5%	90 332	99.5%	44 457	82.4%	652.9%
Government - capital	182 719	67 750	1 439	2.1%	6 882	24.6%	6 067	9.0%	23 588	34.8%	37 976	56.1%	4 622	12.8%	410.4%
Interest	31 929	23 558	8 239	31.7%	5 168	24.6%	5 014	22.3%	7 542	31.6%	26 963	134.7%	4 622	139.3%	81.6%
Dividends															
Payments	**(673 696)**	**(664 257)**	**(281 352)**	**41.7%**	**(135 477)**	**23.1%**	**(100 338)**	**15.9%**	**(150 655)**	**22.9%**	**(696 822)**	**101.7%**	**(139 233)**	**99.9%**	**9.9%**
Suppliers and employees	(668 640)	(680 350)	(281 169)	42.3%	(132 660)	23.6%	(108 119)	15.9%	(149 273)	22.9%	(692 668)	101.8%	(136 792)	100.6%	9.2%

Finance charges	(3 394)	(2 618)	-	(100.0%)	(1 214)	33.8%	30	2%	(1 181)	45.1%	(2 402)	91.7%	(1 238)	99.2%	(4.8%)
Transfers and grants	(1 267)	(1 267)	(342)	19.0%	(398)	31.0%	(423)	33.8%	(157)	8.1%	(1 164)	59.4%	(229)	59.3%	(58.7%)
Net Cash from/(used) Operating Activities	**144 725**	**123 463**	**55 118**	**39.1%**	**37 531**	**25.8%**	**39 555**	**31.1%**	**23 021**	**18.6%**	**154 625**	**124.8%**	**35 918**	**141.9%**	**(23.9%)**
Cash Flow from Investing Activities															
Receipts	**1 515**	**1 655**	**150**	**9.9%**	**68**	**4.5%**	**87**	**5.2%**	**39**	**2.4%**	**345**	**20.8%**	**47**	**54.4%**	**(16.7%)**
Proceeds on disposal of PPE	1 365	1 650	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	150	5	150	100.2%	68	45.7%	87	173.3%	39	79.6%	345	6899.0%	47	162.2%	(16.7%)
Decrease in investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(142 374)**	**(160 508)**	**(19 991)**	**13.3%**	**(38 528)**	**21.4%**	**(32 377)**	**20.2%**	**(57 269)**	**35.6%**	**(139 991)**	**86.8%**	**(44 924)**	**77.4%**	**27.3%**
Capital assets	(142 374)	(160 508)	(19 991)	12.5%	(38 528)	21.4%	(32 377)	20.2%	(57 269)	35.6%	(139 991)	86.8%	(44 924)	77.4%	27.3%
Net Cash from/(used) Investing Activities	**(140 859)**	**(158 853)**	**(19 731)**	**13.3%**	**(38 461)**	**21.6%**	**(32 291)**	**20.3%**	**(57 166)**	**36.0%**	**(139 656)**	**87.3%**	**(44 877)**	**77.1%**	**27.4%**
Cash Flow from Financing Activities															
Receipts	**5 764**	**5 709**	**601**	**10.4%**	**(820)**	**(14.3%)**	**423**	**7.4%**	**6 008**	**105.1%**	**6 189**	**108.4%**	**601**	**174.3%**	**899.0%**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	4 850	4 800	-	-	-	-	-	-	4 800	100.0%	4 800	100.0%	-	-	(100.0%)
Increase (decrease) in consumer deposits	909	909	601	66.1%	(820)	(91.8%)	423	46.5%	1 208	132.1%	1 389	152.8%	601	259.4%	899%
Payments	**(3 240)**	**(3 630)**	**(93)**	**2.9%**	**(1 614)**	**49.3%**	**-**	**-**	**(1 614)**	**57.7%**	**(3 139)**	**78.9%**	**(1 114)**	**67.9%**	**(17.1%)**
Repayment of borrowing	(3 240)	(3 630)	(93)	2.1%	(1 614)	49.3%	-	-	(1 614)	57.7%	(3 139)	78.9%	(1 114)	67.9%	(17.1%)
Net Cash from/(used) Financing Activities	**2 524**	**2 021**	**509**	**14.4%**	**(1 848)**	**(52.5%)**	**423**	**14.6%**	**4 907**	**165.0%**	**4 070**	**134.7%**	**(553)**	**25.3%**	**(1 002.2%)**
Net Increase/(Decrease) in cash held	**7 378**	**(32 369)**	**36 876**	**500.4%**	**5 231**	**71.0%**	**8 487**	**(20.0%)**	**(29 158)**	**90.1%**	**19 039**	**(60.1%)**	**(9 518)**	**(487.2%)**	**209.3%**
Cash/cash equivalents at the year begin:	259 362	319 532	319 352	136.8%	356 138	150.6%	361 556	113.2%	367 941	115.2%	319 532	100.0%	328 749	160.3%	11.9%
Cash/cash equivalents at the year end:	255 733	286 693	356 128	151.1%	361 369	153.3%	367 847	128.2%	338 691	118.1%	338 691	118.1%	319 230	139.8%	6.1%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 343	86.4%	199	8.0%	422	4.0%	2 653	31.0%	9 662	33.2%	15 697	160.6%	-	-
Trade and Other Receivables from Exchange Transac	19 277	85.4%	332	2.9%	219	1.1%	1 668	10.4%	19 147	49.2%	818	4.3%	-	-
Receivables from Non-exchange Transactions - Prop	1 408	45.1%	539	2.4%	236	2.3%	4 600	47.1%	9 787	23.9%	273	2.8%	-	-
Receivables from Exchange Transactions - Waste Wat	2 231	42.4%	310	5.9%	194	3.6%	2 523	48.0%	5 258	12.4%	26 499	504.2%	-	-
Receivables from Exchange Transactions - Waste Ma	2 934	74.2%	160	4.0%	73	2.7%	462	17.1%	3 688	4.3%	10 170	378.8%	-	-
Receivables from Exchange Transactions - Property R	5	3.0%	4	2.1%	3	1.6%	152	93.0%	167	4%	368	220.8%	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(7 909)	199.7%	255	(7.1%)	282	(7.2%)	3 268	(82.2%)	(3 903)	(9.2%)	7 822	(196.8%)	-	-
Total By Income Source	**22 426**	**52.7%**	**2 599**	**6.1%**	**1 429**	**3.4%**	**16 055**	**37.8%**	**42 526**	**100.0%**	**61 638**	**145.0%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	1 666	63.4%	71	2.3%	49	2.2%	682	31.2%	2 219	5.2%	-	-	-	-
Commercial	15 473	67.8%	878	3.8%	438	1.9%	6 053	26.5%	22 822	53.7%	101	.8%	-	-
Households	5 288	31.1%	1 650	9.4%	952	5.5%	9 319	53.9%	17 410	41.1%	61 537	362.1%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**22 426**	**52.7%**	**2 599**	**6.1%**	**1 429**	**3.4%**	**16 055**	**37.8%**	**42 526**	**100.0%**	**61 638**	**145.0%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	(187)	100.0%	-	-	-	-	-	-	(187)	(.9%)
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	19 118	96.7%	16	.1%	1 509	7.6%	(661)	(3.3%)	19 982	100.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**18 931**	**95.6%**	**16**	**.1%**	**1 509**	**7.6%**	**(661)**	**(3.3%)**	**19 795**	**100.0%**

Contact Details

Municipal Manager	Dr Michelle Gratz	044 606 5005
Financial Manager	Mr Mr MH Botha	044 606 5006

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: GEORGE (WC044)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**1 380 722**	**1 419 555**	**315 639**	**22.9%**	**354 166**	**25.7%**	**270 791**	**19.6%**	**358 688**	**25.2%**	**1 299 284**	**92.0%**	**238 265**	**89.5%**	**50.5%**
Property rates	189 084	190 193	57 336	30.3%	40 368	21.4%	44 374	23.3%	48 336	25.4%	190 413	100.1%	43 991	100.5%	9.9%
Property rates - penalties and collection charges	5 310	5 310	1 178	22.2%	1 444	27.2%	1 206	22.7%	1 162	21.7%	4 989	94.0%	970	79.3%	19.8%
Service charges - electricity revenue	527 370	531 946	133 414	25.3%	129 738	24.6%	138 609	26.2%	130 635	24.6%	532 446	99.4%	119 021	99.1%	9.7%
Service charges - water revenue	101 813	109 127	18 366	18.0%	26 127	25.7%	31 099	28.5%	33 843	29.1%	109 434	100.3%	19 333	97.3%	60.5%
Service charges - sanitation revenue	65 312	72 099	20 056	30.9%	21 516	33.0%	19 127	26.5%	21 003	29.2%	81 764	113.4%	17 353	100.9%	21.0%
Service charges - refuse revenue	47 606	51 753	13 960	29.3%	15 116	31.7%	13 352	25.8%	14 630	28.3%	57 057	110.2%	11 606	103.3%	26.0%
Service charges - other	327	227	84	25.7%	86	26.4%	76	33.2%	86	38.1%	332	151.2%	79	76.2%	14.4%
Rental of facilities and equipment	2 497	2 497	1 431	57.3%	340	13.6%	420	17.0%	360	14.4%	2 552	102.6%	396	101.4%	20.7%
Interest earned - external investments	20 666	24 114	6 086	29.5%	6 926	33.5%	6 660	27.7%	11 031	45.8%	30 746	127.5%	6 406	127.7%	72.2%
Interest earned - outstanding debtors	4 000	4 000	1 107	27.7%	1 098	27.4%	1 084	29.2%	1 030	26.8%	4 719	118.0%	991	82.8%	4.0%
Dividends received															
Fines	58 139	57 609	2 439	4.2%	2 099	4.2%	3 101	5.4%	3 673	6.2%	12 312	20.7%	2 638	28.2%	39.2%
Licences and permits	2 708	2 708	588	21.7%	458	16.5%	590	21.8%	610	22.1%	2 251	83.0%	628	91.8%	(2.9%)
Agency services	8 962	8 962	2 212	24.7%	2 362	33.8%	2 067	29.6%	2 662	38.5%	9 298	103.7%	1 628	112.3%	36.8%
Transfers recognised - operational	270 164	290 436	43 943	16.3%	98 660	33.5%	1 456	3%	75 688	26.1%	299 552	72.1%	1 216	69.2%	5414.8%
Other own revenue	73 971	73 148	13 236	18.1%	17 990	24.5%	25 249	34.5%	15 460	21.1%	71 935	98.2%	11 991	119.4%	(9.5%)
Gains on disposal of PPE															
Operating Expenditure	**1 436 481**	**1 504 124**	**229 870**	**16.0%**	**385 398**	**26.8%**	**308 728**	**20.5%**	**348 717**	**23.2%**	**1 272 714**	**84.6%**	**336 844**	**88.7%**	**3.5%**
Employee related costs	346 840	350 199	79 021	22.8%	102 672	29.6%	82 249	23.6%	89 660	23.6%	344 115	83.2%	79 979	100.1%	12.4%
Remuneration of councillors	16 402	16 402	4 182	25.4%	4 172	25.4%	4 667	28.9%	4 331	22.2%	17 564	90.0%	4 639	91.8%	(10.0%)
Debt impairment	62 181	62 181	-	-	-	-	111	-	-	-	111	-	-	-	-
Depreciation and asset impairment	139 928	142 340	-	-	71 615	52.4%	31 990	22.2%	23 279	16.2%	126 448	88.8%	19 190	87.15	27.9%
Finance charges	44 164	44 164	-	-	22 635	51.3%	-	-	21 318	48.3%	43 953	99.7%	22 671	101.3%	(7.2%)
Bulk purchases	362 343	363 036	86 078	23.7%	76 471	21.1%	76 640	21.2%	77 753	21.4%	317 091	87.4%	102 565	97.4%	(24.2%)
Other Materials	242	242	92	29.8%	46	19.0%	42	15.1%	63	21.8%	202	70.6%	37	76.9%	10.5%
Contracted services	194 422	222 722	18 575	9.3%	52 652	26.5%	32 738	24.1%	67 150	30.9%	160 821	83.5%	57 187	83.2%	15.2%
Transfers and grants	3 145	3 272	338	11.4%	1 292	41.1%	617	18.3%	588	16.8%	2 832	84.6%	731	85.4%	(19.4%)
Other expenditure	267 195	268 662	41 148	15.8%	53 842	19.4%	48 616	19.0%	74 555	28.8%	218 021	83.5%	49 050	78.4%	2.9%
Loss on disposal of PPE															
Surplus/(Deficit)	**(55 759)**	**(84 569)**	**85 769**		**(31 232)**		**(29 937)**		**9 971**		**26 569**		**(98 579)**		
Transfers recognised - capital	129 882	152 693	-		30 660	23.6%	(30 660)	(19.9%)	62 001	40.7%	62 001	40.7%	-	47.3%	(100.0%)
Contributions recognised - capital	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**74 122**	**69 328**	**85 769**		**(574)**		**(60 597)**		**72 051**		**96 650**		**(98 579)**		
Taxation	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**74 122**	**69 328**	**85 769**		**(574)**		**(60 597)**		**72 051**		**96 650**		**(98 579)**		
Attributable to minorities	-	(17 493)	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**74 122**	**51 832**	**85 769**		**(574)**		**(60 597)**		**72 051**		**96 650**		**(98 579)**		
Share of surplus/ (deficit) of associate	-	-	-		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**74 122**	**51 832**	**85 769**		**(574)**		**(60 597)**		**72 051**		**96 650**		**(98 579)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**244 338**	**259 238**	**22 453**	**9.2%**	**38 873**	**15.9%**	**36 443**	**14.1%**	**113 298**	**43.9%**	**211 064**	**81.7%**	**98 783**	**85.2%**	**14.8%**
National Government	110 008	81 403	9 324	8.5%	27 122	24.7%	2 571	3.2%	33 446	41.0%	72 457	89.0%	64 281	92.0%	(48.1%)
Provincial Government	17 874	47 540	855	4.8%	350	2.0%	19 032	40.0%	22 324	47.0%	42 561	89.5%	5 455	81.3%	309.3%
District Municipality	2 828	3 710	670	23.7%	1 922	68.0%	232	6.3%	342	14.2%	3 166	85.3%	2 455	78.8%	(85.5%)
Other transfers and grants	2 828	4 144	1 094	38.7%	227	8.0%	232	5.6%	1 360	41.2%	2 913	70.3%	1 359	103.1%	(88.4%)
Transfers recognised - capital	**144 112**	**137 039**	**12 284**	**8.5%**	**30 032**	**20.8%**	**22 576**	**16.5%**	**59 077**	**43.7%**	**124 778**	**91.1%**	**77 893**	**91.3%**	**(22.5%)**
Borrowing	29 000	29 000	5 000	17.2%	4 999	17.2%	4 999	17.2%	12 000	41.4%	26 998	93.1%	12 000	85.7%	(58.0%)
Internally generated funds	70 226	94 547	5 084	6.5%	8 306	10.7%	13 493	14.2%	50 908	53.8%	77 831	82.3%	8 412	77.3%	210.2%
Public contributions and donations		2 653	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**244 338**	**259 238**	**22 453**	**9.2%**	**38 873**	**15.9%**	**36 443**	**14.1%**	**113 298**	**43.9%**	**211 064**	**81.7%**	**98 783**	**85.2%**	**14.8%**
Governance and Administration	**14 109**	**17 114**	**3 764**	**19.3%**	**5 548**	**17.7%**	**648**	**4.4%**	**4 197**	**14.4%**	**14 156**	**87.1%**	**5 524**	**98.9%**	**(24.1%)**
Executive & Council	4 663	5 662	243	5.2%	297	6.2%	(113)	(2.0%)	1 931	34.1%	2 358	42.2%	916	53.6%	110.2%
Budget & Treasury Office	591	1 802	22	3.7%	162	27.4%	72	4.0%	1 140	63.3%	1 397	77.5%	385	97.9%	196.2%
Corporate Services	8 854	9 650	2 499	27.5%	5 089	23.0%	691	10.0%	2 266	23.5%	7 634	79.1%	3 033	47.2%	12.2%
Community and Public Safety	**34 419**	**39 665**	**4 469**	**4.4%**	**4 741**	**7.1%**	**1 665**	**11.6%**	**8 564**	**14.1%**	**19 719**	**14.9%**	**8 665**	**48.1%**	**14.9%**
Community & Social Services	3 784	7 243	168	4.4%	432	12.0%	450	6.2%	373	5.1%	1 444	19.9%	739	19.7%	(47.4%)
Sport And Recreation	5 825	7 535	356	6.1%	736	12.6%	668	9.2%	3 467	46.8%	5 219	69.3%	2 636	51.1%	31.5%
Public Safety	8 604	7 598	494	5.8%	533	6.4%	853	11.6%	2 682	37.4%	4 563	62.1%	2 731	66.7%	(1.4%)
Housing	16 206	17 289	143	0.9%	-	-	1 750	14.2%	1 042	46.6%	2 935	89.2%	548	22.4%	90.2%
Health	0	0	-	62.5%	-	425%	-	0.0%	0	0.0%	0	0.0%	12	0.1%	11 750.0%
Economic and Environmental Services	**94 875**	**118 171**	**10 982**	**15.8%**	**25 127**	**26.5%**	**16 353**	**13.8%**	**63 529**	**53.3%**	**114 351**	**96.8%**	**61 472**	**99.7%**	**3.3%**
Planning and Development													1	98.5%	(100.0%)
Road Transport	94 875	118 016	10 982	15.8%	25 127	26.5%	16 299	13.8%	62 949	53.3%	114 457	96.9%	61 398	99.7%	3.5%
Environmental Protection		55	-	-	-	-	53	13.2%	80	89.8%	80	89.8%	73	104.7%	10.4%
Trading Services	**110 888**	**84 669**	**8 515**	**7.7%**	**9 455**	**8.5%**	**15 291**	**16.3%**	**35 927**	**38.2%**	**69 188**	**73.5%**	**27 266**	**83.2%**	**32.1%**
Electricity	31 366	34 010	1 758	5.4%	3 022	9.6%	5 113	15.2%	17 752	52.1%	27 645	81.2%	10 613	73.7%	67.3%
Water	34 567	23 921	167	0%	2 797	8.1%	3 351	14.2%	7 410	32.3%	13 725	99.6%	2 916	49.8%	160.4%
Waste Water Management	36 151	23 678	2 322	16.7%	3 472	9.6%	6 824	20.2%	10 340	30.7%	22 958	77.1%	12 476	97.5%	(23.2%)
Waste Management	8 469	3 060	1 318	15.5%	164	2.0%	43	1.2%	486	13.5%	1 900	57.8%	540	18.4%	(13.5%)
Other	**52**	**52**	**-**	**-**	**-**	**-**	**-**	**-**	**10**	**38.7%**	**10**	**38.7%**	**61**	**58.1%**	**(83.8%)**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**1 414 528**	**1 563 423**	**561 650**	**39.7%**	**536 728**	**37.9%**	**452 856**	**29.0%**	**394 618**	**25.2%**	**1 945 853**	**124.5%**	**344 066**	**123.7%**	**14.7%**
Property rates, penalties and collection charges	186 635	195 503	55 933	30.0%	49 908	26.7%	50 010	25.6%	46 237	23.6%	202 083	103.4%	45 837	91.9%	.6%
Service charges	710 898	791 638	182 704	25.8%	188 666	26.5%	188 426	34.7%	194 666	24.6%	754 461	99.1%	170 548	104.9%	14.2%
Other revenue	59 892	133 094	179 459	196.1%	162 872	177.9%	54 612	39.2%	140 942	105.7%	537 745	399.4%	84 115	907.2%	67.9%
Government - operating	274 524	290 626	85 797	31.3%	102 928	37.5%	94 658	28.9%	491	2%	273 763	94.2%	19 691	97.4%	(97.7%)
Government - capital	172 579	150 562	56 757	32.9%	32 353	18.8%	104 150	69.2%	0	0%	193 260	128.4%	19 691	97.4%	(100.0%)
Interest	10 000	39 623	9 000	91.7%	0 000	0.0%	1 000	2.5%	13 340	43.1%	52 460	127.2%	4 124	114.3%	82.7%
Dividends															
Payments	**(1 188 353)**	**(1 263 363)**	**(411 789)**	**34.6%**	**(540 544)**	**45.4%**	**(339 668)**	**26.8%**	**(519 478)**	**41.1%**	**(1 811 239)**	**143.4%**	**(429 696)**	**139.7%**	**19.4%**
Suppliers and employees	(1 161 264)	(1 215 663)	(411 389)	35.4%	(518 123)	43.4%	(337 389)	27.7%	(497 694)	40.9%	(1 764 560)	145.1%	(446 875)	161.0%	11.3%

Finance charges	(44 104)	(44 104)	-	-	(22 688)	51.2%	-	-	(21 248)	48.2%	(43 816)	99.4%	(22 676)	101.3%	(7.0%)
Transfers and grants	(2 140)	(3 213)	(362)	11.3%	(1 322)	41.2%	(518)	16.1%	(520)	12.9%	(2 620)	81.5%	(720)	69.7%	(39.1%)
Net Cash from/(used) Operating Activities	**226 017**	**369 693**	**148 946**	**66.3%**	**(5 216)**	**(2.4%)**	**114 645**	**33.3%**	**(124 939)**	**(41.8%)**	**134 622**	**44.9%**	**(126 639)**	**44.0%**	**(1.4%)**
Cash Flow from Investing Activities															
Receipts	**5 997**	**9 870**	**2 887**	**46.8%**	**5 559**	**92.7%**	**4 084**	**41.4%**	**4 351**	**44.1%**	**16 892**	**170.2%**	**7 167**	**384.3%**	**(59.3%)**
Proceeds on disposal of PPE	5 903	10 009	2 887	46.3%	5 559	91.7%	4 084	40.7%	4 351	43.4%	16 892	167.5%	7 167	304.3%	(59.2%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	693	(139)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(219 934)**	**(259 230)**	**(15 287)**	**7.0%**	**(15 932)**	**7.2%**	**(21 452)**	**8.3%**	**(38 638)**	**15.0%**	**(91 339)**	**35.4%**	**(33 169)**	**72.8%**	**16.5%**
Capital assets	(219 934)	(259 230)	(15 287)	7.0%	(15 932)	7.2%	(21 452)	8.3%	(38 638)	15.0%	(91 339)	35.4%	(33 169)	72.8%	16.5%
Net Cash from/(used) Investing Activities	**(213 937)**	**(249 360)**	**(12 479)**	**5.8%**	**(10 372)**	**4.8%**	**(17 468)**	**7.0%**	**(34 273)**	**13.8%**	**(74 533)**	**30.0%**	**(25 993)**	**61.6%**	**31.9%**
Cash Flow from Financing Activities															
Receipts	**22 173**	**31 974**	**501**	**2.3%**	**450**	**2.0%**	**437**	**1.4%**	**888**	**2.8%**	**2 274**	**7.1%**	**4 757**	**56.4%**	**(81.4%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	21 970	23 041	-	-	-	-	-	-	-	-	-	-	4 237	31.3%	(100.0%)
Increase (decrease) in consumer deposits	203	(1 067)	501	246.3%	450	221.0%	437	(40.9%)	888	(83.3%)	2 274	(213.0%)	519	341.8%	79.7%
Payments	**(38 445)**	**(38 445)**	**-**	**-**	**(30 427)**	**79.1%**	**-**	**-**	**(31 761)**	**82.6%**	**(62 188)**	**161.7%**	**(30 918)**	**101.6%**	**7.9%**
Repayment of borrowing	(38 445)	(38 445)	-	-	(30 427)	79.1%	-	-	(31 761)	82.6%	(62 188)	161.7%	(30 918)	101.6%	7.9%
Net Cash from/(used) Financing Activities	**(16 272)**	**(6 472)**	**501**	**(3.1%)**	**(19 977)**	**122.8%**	**437**	**(6.8%)**	**(30 874)**	**322.4%**	**(59 914)**	**616.8%**	**(15 562)**	**160.9%**	**34.0%**
Net Increase/(Decrease) in cash held	**(4 192)**	**43 227**	**137 971**	**(3 317.7%)**	**(35 666)**	**857.6%**	**97 077**	**216.4%**	**(179 997)**	**(398.0%)**	**20 191**	**44.6%**	**(168 194)**	**(99.2%)**	**7.0%**
Cash/cash equivalents at the year begin:	429 803	340 941	340 941	80.7%	450 651	110.6%	448 190	139.6%	346 943	107.9%	340 941	100.0%	514 135	150.9%	6.2%
Cash/cash equivalents at the year end:	**424 644**	**391 167**	**463 651**	**113.8%**	**448 185**	**160.0%**	**546 993**	**139.6%**	**366 972**	**93.8%**	**366 972**	**93.8%**	**345 909**	**88.7%**	**5.8%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	16 217	25.0%	2 931	4.4%	2 722	4.2%	41 994	65.8%	63 864	34.5%	16 146	25.4%	-	-
Trade and Other Receivables from Exchange Transac	33 695	66.0%	538	1.8%	259	1%	6 159	17.4%	29 651	16.0%	1 941	3.6%	-	-
Receivables from Non-exchange Transactions - Prop	18 835	34.7%	1 316	4.0%	691	2.1%	12 922	39.2%	33 764	17.9%	1 859	5.0%	-	-
Receivables from Exchange Transactions - Waste Wat	9 204	35.6%	1 051	6.1%	934	3.6%	14 614	56.5%	25 803	13.9%	5 644	20.0%	-	-
Receivables from Exchange Transactions - Waste Ma	7 127	37.9%	818	4.3%	731	3.8%	10 092	54.1%	18 668	10.3%	4 462	23.0%	-	-
Receivables from Exchange Transactions - Property R	24	6.5%	4	1.3%	4	1.0%	332	89.8%	370	2%	99	26.7%	-	-
Interest on Arrear Debtor Accounts	367	4.1%	81	0%	90	1.0%	8 450	94.0%	8 942	4.8%	1 448	16.2%	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 026)	(138.4%)	308	16.8%	1 009	22.1%	8 248	201.2%	4 347	2.4%	386	8.9%	-	-
Total By Income Source	**68 648**	**37.2%**	**7 237**	**3.9%**	**6 369**	**3.5%**	**102 203**	**55.4%**	**184 469**	**100.0%**	**31 029**	**16.8%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	3 866	58.9%	217	3.3%	179	2.8%	2 152	34.7%	6 218	3.4%	-	-	-	-
Commercial	21 609	58.4%	538	1.5%	648	2.1%	9 044	27.2%	31 284	17.0%	600	2.0%	-	-
Households	43 173	38.8%	6 488	5.8%	5 541	5.0%	91 140	50.2%	146 342	79.3%	30 550	20.9%	-	-
Other	(110)	(13.6%)	12	2.6%	1	0%	1 167	107.6%	1 025	0%	-	-	-	-
Total By Customer Group	**68 648**	**37.2%**	**7 237**	**3.9%**	**6 369**	**3.5%**	**102 203**	**55.4%**	**184 469**	**100.0%**	**31 029**	**16.8%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	49 743	100.0%	-	-	-	-	-	-	49 743	89.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	3 877	100.0%	-	-	-	-	-	-	3 877	6.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	7 033	98.8%	44	6%	57	1%	4	1%	7 038	12.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**60 155**	**99.8%**	**44**	**1%**	**57**	**1%**	**8**	**-**	**60 220**	**100.0%**

Contact Details

Municipal Manager	Mr Trevor Gothe	044 691 9433/0000
Financial Manager	Mr Keith Jordaan	044 691 9535

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: OUDTSHOORN (WC045)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**525 204**	**513 169**	**206 373**	**39.4%**	**83 857**	**16.0%**	**122 016**	**23.8%**	**73 150**	**14.3%**	**485 496**	**94.6%**	**62 169**	**88.7%**	**17.7%**
Property rates	68 821	68 697	68 928	100.2%	(34)	(.1%)	172	.3%	440	.7%	67 506	100.9%	886	100.3%	6868.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	202 177	209 099	52 731	26.9%	46 942	23.1%	60 649	29.0%	49 434	22.2%	209 747	98.9%	43 228	91.6%	9.7%
Service charges - water revenue	47 347	60 868	10 140	21.5%	10 941	23.2%	26 678	43.8%	12 066	19.8%	59 843	98.3%	10 917	102.1%	10.7%
Service charges - sanitation revenue	31 693	30 497	29 182	91.9%	178	.6%	792	2.6%	235	.7%	30 097	99.4%	276	94.3%	(182.2%)
Service charges - refuse revenue	16 165	20 460	17 141	106.0%	(107)	(.6%)	(107)	(.5%)	(107)	(.5%)	16 777	82.0%	2215	66.8%	(427.5%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	2 012	1 940	318	16.7%	440	12.0%	599	30.7%	468	24.1%	2 023	104.2%	595	76.4%	(163%)
Interest earned - external investments	709	210	84	11.8%	117	16.6%	20	11.7%	346	162.4%	573	267.8%	69	21.3%	487.7%
Interest earned - outstanding debtors	8 606	9 556	2 402	27.9%	2 691	31.1%	2 622	29.0%	1 822	20.2%	9 647	165.4%	2 215	148.1%	(193%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 660	10 541	313	18.9%	443	23.3%	260	2.5%	741	7.1%	1 758	16.7%	577	58.8%	28.7%
Licences and permits	16 745	14 262	3 271	19.5%	3 831	22.9%	4 222	29.6%	3 934	27.6%	15 258	107.0%	4 666	93.7%	(3.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	110 869	70 721	22 656	19.8%	16 868	14.8%	13 593	19.2%	-	-	53 117	75.1%	-	61.5%	-
Other own revenue	8 407	18 660	1 086	12.9%	1 640	19.4%	12 521	67.1%	6 797	36.4%	22 044	118.1%	1 453	59.5%	367.6%
Gains on disposal of PPE	2 467	-	-	-	-	-	-	-	39	-	39	-	-	-	(100)%
Operating Expenditure	**520 822**	**585 796**	**68 687**	**13.2%**	**102 643**	**31.4%**	**126 993**	**22.4%**	**125 674**	**22.2%**	**484 998**	**85.7%**	**130 468**	**104.8%**	**(3.7%)**
Employee related costs	161 168	177 890	37 356	17.9%	41 451	25.7%	57 940	32.6%	43 459	24.5%	170 406	95.8%	28 784	101.4%	16.7%
Remuneration of councillors	8 024	8 258	1 942	11.5%	1 872	23.8%	431	5.6%	1 112	21.1%	4 418	85.2%	2 026	93.4%	(45.1%)
Debt impairment	5 500	29 007	-	-	1 538	28.0%	27 412	94.2%	(31 349)	(107.7%)	(2 399)	(8.2%)	21	2%	(100 714.2%)
Depreciation and asset impairment	20 716	21 668	-	-	10 358	50.0%	4 190	19.2%	7 270	33.4%	21 818	100.7%	8 482	100.2%	13.5%
Finance charges	7 771	9 002	52	.7%	4 502	57.9%	-	-	4 186	46.5%	8 703	97.2%	4 724	97.9%	(11.2%)
Bulk purchases	139 564	151 444	4 588	3.3%	46 648	33.1%	10 662	7.0%	65 488	43.2%	127 386	83.8%	38 503	99.4%	70.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	39 914	41 648	5 916	15.2%	13 817	33.2%	9 026	21.5%	8 332	19.9%	37 090	89.4%	7 774	138.2%	7.2%
Transfers and grants	1 333	1 162	58	4.5%	268	22.5%	222	19.1%	220	18.9%	764	68.1%	338	92.3%	(34.9%)
Other expenditure	137 466	128 143	29 673	21.6%	40 184	33.9%	16 968	13.2%	26 720	20.9%	116 027	90.5%	34 324	119.2%	(22.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**2 382**	**(72 627)**	**137 685**		**(19 787)**		**(4 977)**		**(52 524)**		**500**		**(68 299)**		
Transfers recognised - capital	-	45 216	-	-	-	-	4	-	-	-	4	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**2 382**	**(7 399)**	**137 685**		**(19 787)**		**(4 981)**		**(52 524)**		**500**		**(68 299)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**2 382**	**(7 399)**	**137 685**		**(19 787)**		**(4 981)**		**(52 524)**		**500**		**(68 299)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**2 382**	**(7 399)**	**137 685**		**(19 787)**		**(4 981)**		**(52 524)**		**500**		**(68 299)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**2 382**	**(7 399)**	**137 685**		**(19 787)**		**(4 981)**		**(52 524)**		**500**		**(68 299)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**60 928**	**45 174**	**1 740**	**2.9%**	**5 948**	**9.8%**	**13 611**	**30.1%**	**10 455**	**23.1%**	**31 752**	**70.3%**	**6 929**	**55.0%**	**53.3%**
National Government	47 138	42 418	1 485	3.2%	5 397	11.4%	13 426	31.7%	10 366	24.5%	30 674	72.3%	5 928	81.0%	75.4%
Provincial Government	-	1 800	-	-	-	-	-	-	(22)	(1.1%)	(22)	(1.1%)	-	-	(100.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**47 138**	**44 388**	**1 485**	**3.2%**	**5 397**	**11.4%**	**13 426**	**30.2%**	**10 374**	**23.4%**	**30 652**	**69.1%**	**5 928**	**81.0%**	**75.0%**
Borrowing	13 790	-	-	-	-	-	185	-	81	-	266	-	1 001	6.0%	(94.3%)
Internally generated funds	-	786	254	-	578	-	203	25.9%	48	6.2%	1 082	137.7%	318	-	(84.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**60 928**	**45 174**	**1 740**	**2.9%**	**5 948**	**9.8%**	**13 611**	**30.1%**	**10 455**	**23.1%**	**31 752**	**70.3%**	**6 929**	**55.0%**	**53.3%**
Governance and Administration	5 768	881	45	.8%	-	-	-	-	668	11.6%	714	81.0%	719	105.1%	(84.8%)
Executive & Council	2 000	702	10	.5%	-	-	-	-	104	13.8%	114	16.2%	413	41.6%	(74.8%)
Budget & Treasury Office	768	131	-	-	-	-	-	-	-	-	-	-	306	-	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	4 000	4 072	-	-	531	11.1%	4 182	102.7%	(1 614)	(40.1%)	1 097	77.1%	67	7%	(1 115.9%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 000	4 072	-	-	531	13.3%	4 182	102.7%	(667)	(34.3%)	3 717	91.3%	62	7%	(1 314.9%)
Public Safety	-	-	-	-	-	-	-	-	(948)	-	(948)	-	-	8%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**26 138**	**4 750**	**-**	**-**	**3 648**	**13.9%**	**(433)**	**(9.1%)**	**702**	**14.9%**	**3 920**	**83.3%**	**1 765**	**139.9%**	**(60.2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	26 138	4 750	-	-	3 648	13.9%	(433)	(9.1%)	702	14.9%	3 920	83.3%	1 765	139.9%	(60.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**26 000**	**35 513**	**1 730**	**6.7%**	**1 767**	**6.8%**	**9 859**	**27.8%**	**11 305**	**31.8%**	**24 661**	**69.4%**	**4 241**	**76.8%**	**166.5%**
Electricity	6 000	9 600	332	5.5%	1 618	27.0%	262	2.7%	321	3.3%	2 534	26.4%	1 784	110.3%	(82.0%)
Water	20 000	11 227	230	1.2%	149	.7%	6 604	60.9%	9 491	86.3%	16 864	150.6%	815	88.8%	1 068.7%
Waste Water Management	-	13 446	748	-	-	-	2 987	17.8%	1 488	11.1%	4 623	34.4%	1 346	27.3%	10.5%
Waste Management	-	1 210	420	-	-	-	370	31.0%	(195)	(16.1%)	595	49.0%	294	122.4%	(166.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**552 004**	**549 248**	**120 264**	**21.8%**	**164 189**	**29.7%**	**156 067**	**28.4%**	**130 845**	**23.8%**	**571 365**	**104.0%**	**136 994**	**123.5%**	**(4.5%)**
Property rates, penalties and collection charges	63 290	66 897	16 294	25.7%	8 510	13.4%	29 728	44.4%	9 334	14.0%	63 866	95.5%	10 552	89.5%	(11.9%)
Service charges	263 554	339 696	69 372	26.8%	91 165	182%	79 973	23.5%	47 910	14.9%	292 160	73.4%	73 994	99.8%	(34.8%)
Other revenue	32 841	36 034	4 760	14.5%	61 515	187.3%	17 642	48.7%	63 026	191.9%	146 733	410.2%	52 515	403.2%	20.0%
Government - operating	113 604	70 731	26 528	23.4%	16 296	14.4%	26 763	29.4%	1 428	2.3%	67 202	95.2%	248	112.8%	(532.8%)
Government - capital	45 000	30 000	3 000	6.7%	2 000	4.4%	1 500	20.0%	2 000	6.7%	8 500	28.3%		100.0%	(100.0%)
Interest	34 335	6 270	2 168	26.3%	2 868	34.0%	1 947	29.0%	2 147	23.0%	10 122	159.0%	2 334	107.9%	(8.4%)
Dividends															
Payments	**(489 636)**	**(565 757)**	**(114 562)**	**23.3%**	**(136 126)**	**31.8%**	**(127 677)**	**22.6%**	**(121 267)**	**21.4%**	**(519 579)**	**91.8%**	**(126 615)**	**122.4%**	**(7.2%)**
Suppliers and employees	(462 385)	(535 638)	(62 126)	13.4%	(110 338)	23.9%	(127 453)	23.9%	(116 791)	21.8%	(416 708)	80.4%	(120 648)	121.2%	(7.5%)

Finance charges	(7 771)	(9 002)	(82)	7%	(4 522)	37.9%	(223)	-	(4 196)	46.6%	(8 763)	97.2%	(4 726)	66.2%	(11.2%)
Transfers and grants	(1 300)	(1 150)	(62 386)	4 798.2%	(350)	22.0%	(223)	13.1%	(220)	18.9%	(62 039)	5 418.6%	(338)	7.9%	(5 600%)
Net Cash from/(used) Operating Activities	**60 348**	**(10 559)**	**3 781**	**6.4%**	**8 058**	**13.4%**	**20 393**	**(171.5%)**	**9 638**	**(52.2%)**	**51 766**	**(412.8%)**	**6 279**	**134.9%**	**51.1%**
Cash Flow from Investing Activities															
Receipts	**12 890**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	12 890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease/increase in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(60 028)**	**(45 174)**	**(1 746)**	**2.9%**	**(5 946)**	**9.8%**	**(6 555)**	**14.5%**	**(13 763)**	**30.5%**	**(28 934)**	**62.9%**	**(6 828)**	**55.8%**	**102.1%**
Capital assets	(60 028)	(45 174)	(1 746)	2.9%	(5 946)	9.8%	(6 555)	14.5%	(13 763)	30.5%	(28 934)	62.9%	(6 828)	55.8%	102.1%
Net Cash from/(used) Investing Activities	**(48 138)**	**(45 174)**	**(1 746)**	**3.6%**	**(5 946)**	**12.4%**	**(6 555)**	**14.5%**	**(13 763)**	**30.5%**	**(28 934)**	**62.2%**	**(6 828)**	**56.8%**	**102.1%**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(10 595)**	**(10 738)**	**-**	**-**	**-**	**-**	**-**	**-**	**(5 617)**	**52.3%**	**(5 617)**	**52.3%**	**-**	**-**	**(100.0%)**
Repayment of borrowing	(10 595)	(10 738)	-	-	-	-	-	-	(5 617)	52.3%	(5 617)	52.3%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	**(10 595)**	**(10 738)**	**-**	**-**	**-**	**-**	**-**	**-**	**(5 617)**	**52.2%**	**(5 617)**	**52.2%**	**-**	**-**	**(100.0%)**
Net Increase/(Decrease) in cash held	**1 325**	**(72 469)**	**3 961**	**298.9%**	**2 112**	**159.4%**	**21 834**	**(30.1%)**	**(9 742)**	**13.3%**	**18 145**	**(25.0%)**	**(441)**	**4.8%**	**2 113.6%**
Cash/cash equivalents at the year begin:	-	47 734	838		4 799		8 691	(14.9%)	39 734	83.3%	838	1.7%	1 668	(6.2%)	2 164.7%
Cash/cash equivalents at the year end:	1 325	(1 735)	4 799	361.4%	6 911	330.6%	30 730	(23.9%)	19 973	(15.9%)	19 973	(15.9%)	928	(1.1%)	2 182.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 310	14.3%	1 008	6.2%	660	4.0%	11 994	73.6%	16 004	17.7%	-	-	-	-
Trade and Other Receivables from Exchange Transac	12 910	72.7%	337	1.9%	298	1.7%	4 217	23.8%	17 720	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	4 729	36.9%	432	3.4%	291	2.3%	7 452	58.1%	12 907	14.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	2 305	16.9%	347	2.5%	294	2.4%	9 272	79.9%	12 218	13.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 391	12.9%	276	2.6%	243	2.2%	8 833	82.3%	10 732	11.7%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 286	6.4%	380	1.9%	319	1.7%	17 227	89.9%	19 212	21.0%	-	-	-	-
Total By Income Source	**24 916**	**27.2%**	**2 754**	**3.0%**	**2 443**	**2.7%**	**61 325**	**67.1%**	**91 436**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	2 119	77.9%	64	2.3%	106	3.9%	430	15.8%	2 719	3.0%	-	-	-	-
Commercial	2 350	56.2%	250	2.2%	137	1.5%	3 762	40.2%	9 422	10.3%	-	-	-	-
Households	17 820	22.1%	2 487	3.1%	2 200	2.8%	57 133	72.0%	79 291	86.7%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**24 916**	**27.2%**	**2 754**	**3.0%**	**2 443**	**2.7%**	**61 325**	**67.1%**	**91 436**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	78	100.0%	-	-	-	-	-	-	78	2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8 915	24.8%	6 348	19.7%	1 627	5.0%	16 291	50.5%	32 276	98.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**8 995**	**25.6%**	**6 348**	**19.8%**	**1 627**	**5.0%**	**16 291**	**50.4%**	**32 351**	**100.0%**

Contact Details

Municipal Manager	Mr Allen A'Hoke (Acting)	
Financial Manager	Mr Felix M Lotter	044 202 3049
		044 202 3018

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BITOU (WC047)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Yet Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**532 746**	**496 943**	**292 857**	**55.0%**	**80 182**	**15.1%**	**81 691**	**16.5%**	**60 691**	**12.3%**	**515 421**	**103.8%**	**63 546**	**89.0%**	**(4.2%)**
Property rates	108 554	108 670	107 967	99.4%	1 024	9%	(474)	(4%)	(110)	(1%)	108 387	99.8%	(400)	98.2%	(72.6%)
Property rates - penalties and collection charges	600	600	338	168.8%	428	142.6%	384	43.4%	291	32.2%	1 442	168.3%	588	858.3%	(23.8%)
Service charges - electricity revenue	122 058	119 663	30 460	25.0%	27 420	23.0%	32 774	27.3%	29 521	24.8%	120 055	100.3%	27 886	101.4%	6.0%
Service charges - water revenue	52 597	42 961	10 102	20.6%	10 898	20.7%	13 604	31.7%	10 679	24.9%	32 531	117.1%	10 872	88.6%	(1.8%)
Service charges - sanitation revenue	40 469	36 132	10 341	101.4%	(79)	(1%)	(101)	(.3%)	(1 633)	(5.0%)	59 338	164.2%	117	66.8%	(1 493.6%)
Service charges - refuse revenue	30 947	23 911	32 722	96.4%	0	-	644	(.3%)	(1 568)	(6.1%)	34 496	165.6%	33	77.1%	(5 866.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 396	1 522	376	26.9%	406	29.0%	407	26.7%	418	27.4%	1 608	105.6%	376	107.4%	10.9%
Interest earned - external investments	4 687	5 402	1 248	26.6%	2 553	53.2%	1 024	28.4%	3 838	71.1%	8 674	160.6%	2 233	157.9%	71.9%
Interest earned - outstanding debtors	2 132	2 049	698	32.8%	850	39.9%	1 059	41.6%	966	38.7%	3 828	142.2%	767	60.2%	26.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	32 424	32 441	1 603	4.9%	1 598	4.8%	2 081	6.4%	1 794	5.5%	7 076	21.7%	1 638	23.8%	8.2%
Licences and permits	48	52	10	21.0%	46	97.1%	27	33.8%	13	25.4%	96	140.0%	4	111.7%	114.2%
Agency services	1 100	1 200	358	26.8%	391	31.4%	342	19.8%	490	38.5%	1 582	109.4%	286	109.4%	68.5%
Transfers recognised - operational	151 275	157 418	33 535	34.8%	32 466	33.1%	27 564	25.7%	6 216	5.8%	101 301	94.3%	16 082	98.8%	653.6%
Other own revenue	9 187	14 234	2 446	26.8%	2 663	29.0%	2 921	19.6%	9 710	68.2%	17 740	124.6%	1 026	98.9%	872.8%
Gains on disposal of PPE	-	310	-	-	-	-	210	100.1%	-	-	210	100.1%	-	-	-
Operating Expenditure	**534 182**	**503 643**	**128 694**	**24.1%**	**131 297**	**24.6%**	**113 913**	**22.4%**	**111 296**	**22.1%**	**484 270**	**96.2%**	**110 930**	**82.2%**	**(0.4%)**
Employee related costs	174 076	176 133	37 932	21.8%	47 381	27.2%	39 766	23.6%	39 694	21.6%	162 803	92.4%	22 443	95.5%	17.1%
Remuneration of councillors	5 306	5 299	1 256	23.6%	1 337	25.2%	1 671	31.6%	947	17.9%	5 211	98.7%	1 367	98.6%	(30.7%)
Debt impairment	27 160	27 160	6 134	16.4%	9 158	24.6%	3 052	8.2%	-	-	18 311	49.2%	4 558	44.8%	(100.0%)
Depreciation and asset impairment	20 326	19 537	4 451	21.7%	4 631	22.8%	4 799	24.6%	5 160	26.9%	19 041	98.0%	3 558	89.8%	69.9%
Finance charges	15 078	15 314	399	2.1%	6 961	46.2%	280	1.9%	6 571	42.9%	14 107	92.2%	2 684	72.3%	119.5%
Bulk purchases	81 512	81 512	23 235	28.5%	16 336	21.2%	21 604	23.8%	20 851	22.9%	82 019	83.4%	16 607	94.4%	23.8%
Other Materials	3 603	3 661	642	18.3%	1 545	29.6%	890	22.5%	1 049	28.5%	3 427	91.6%	670	89.6%	8.1%
Contracted services	23 630	24 228	3 736	16.3%	5 241	23.8%	6 744	23.6%	7 373	31.1%	22 262	91.6%	7 120	86.7%	3.7%
Transfers and grants	4 127	4 200	1 461	35.4%	1 591	37.8%	1 148	27.3%	734	17.5%	4 934	114.8%	916	85.3%	(19.8%)
Other expenditure	160 326	126 790	40 868	31.1%	34 600	21.6%	34 010	26.8%	28 422	24.0%	148 901	117.5%	49 124	72.2%	(37.9%)
Loss on disposal of PPE	653	810	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(1 443)**	**(6 700)**	**164 163**		**(51 116)**		**(32 222)**		**(50 605)**		**31 150**		**(47 383)**		
Transfers recognised - capital	45 540	53 611	6 448	14.2%	10 768	23.6%	6 616	11.9%	27 592	48.7%	51 516	91.6%	4 631	66.5%	496.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**44 097**	**46 911**	**170 641**		**(40 348)**		**(25 605)**		**(23 323)**		**82 666**		**(50 752)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**44 097**	**46 911**	**170 641**		**(40 348)**		**(25 605)**		**(23 323)**		**82 666**		**(50 752)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**44 097**	**46 911**	**170 641**		**(40 348)**		**(25 605)**		**(23 323)**		**82 666**		**(50 752)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**44 097**	**46 911**	**170 641**		**(40 348)**		**(25 605)**		**(23 323)**		**82 666**		**(50 752)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Yet Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**89 676**	**102 237**	**14 738**	**16.4%**	**19 367**	**21.5%**	**10 933**	**10.7%**	**46 428**	**45.4%**	**91 467**	**89.5%**	**28 852**	**88.5%**	**60.9%**
National Government	26 035	29 128	4 983	19.1%	8 036	30.8%	4 529	16.1%	10 518	37.8%	28 146	100.1%	6 683	99.3%	58.2%
Provincial Government	13 882	18 393	378	1.4%	853	6.2%	1 504	8.2%	11 592	63.1%	14 182	77.1%	2 814	63.9%	312.0%
District Municipality	1 088	2 263	552	51.8%	544	51.0%	84	3.7%	1 052	46.5%	2 233	98.7%	130	17.4%	711.2%
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**41 015**	**49 783**	**5 754**	**14.0%**	**9 433**	**23.1%**	**6 118**	**12.5%**	**23 227**	**47.6%**	**44 531**	**91.3%**	**9 650**	**85.1%**	**120.7%**
Borrowing	21 852	20 324	2 056	9.4%	7 219	33.1%	1 319	7.1%	8 442	45.0%	19 035	94.8%	8 553	92.3%	3.2%
Internally generated funds	26 809	31 772	6 928	25.8%	2 715	10.1%	4 502	14.2%	13 611	42.9%	27 757	85.2%	10 459	93.4%	30.1%
Public contributions and donations	1 316	1 318	-	-	-	-	94	7.1%	428	32.5%	522	40.2%	-	47.9%	(100.0%)
Capital Expenditure Standard Classification	**89 676**	**102 237**	**14 738**	**16.4%**	**19 367**	**21.3%**	**10 933**	**10.7%**	**46 428**	**45.4%**	**91 467**	**89.5%**	**28 852**	**88.5%**	**60.9%**
Governance and Administration	9 868	9 415	907	9.3%	778	7.4%	1 466	15.4%	6 561	67.4%	9 711	94.7%	4 907	88.1%	33.4%
Executive & Council	310	3 446	181	58.4%	7	2.2%	494	14.3%	2 471	83.3%	3 044	102.6%	333	79.1%	642.2%
Budget & Treasury Office	1 450	1 141	17	1.2%	-	-	-	-	960	84.9%	982	86.4%	-	-	(100.0%)
Corporate Services	8 108	4 827	110	2.7%	131	2.2%	682	14.1%	2 523	52.3%	3 446	71.4%	1 664	97.7%	51.6%
Community and Public Safety	11 434	4 766	916	4.9%	988	7.1%	765	16.4%	1 749	37.1%	4 418	77.7%	3 616	81.9%	(14.4%)
Community & Social Services	1 806	2 441	218	11.4%	33	1.8%	416	17.0%	846	34.7%	1 514	62.0%	515	33.0%	64.4%
Sport And Recreation	626	626	-	-	246	39.4%	-	-	122	19.4%	368	59.0%	45	102.8%	7 503.3%
Public Safety	2 700	894	-	-	408	15.1%	(104)	(11.8%)	582	65.1%	887	99.2%	1 668	69.3%	(65.2%)
Housing	6 276	1 552	1	-	298	4.8%	453	44.6%	102	10.8%	854	86.8%	96	9.6%	97.8%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 323	30 893	6 459	37.3%	115	.7%	2 528	8.2%	15 917	51.5%	25 019	81.0%	4 288	91.7%	270.9%
Planning and Development	364	178	3	1.0%	1	0.3%	5	2.7%	169	91.9%	177	96.0%	-	-	(100.0%)
Road Transport	17 024	30 713	6 456	37.9%	111	.7%	2 523	8.2%	15 748	51.3%	24 838	81.1%	4 288	91.7%	275.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	51 743	55 838	7 753	15.0%	18 154	35.1%	6 449	11.5%	21 172	37.9%	53 526	95.9%	20 598	91.8%	2.8%
Electricity	20 302	21 048	1 972	9.7%	7 338	36.1%	2 068	12.0%	9 664	44.9%	21 042	99.0%	12 004	99.9%	(20.4%)
Water	10 968	11 116	858	7.8%	2 122	19.3%	2 402	21.6%	4 670	42.0%	10 054	90.5%	968	82.4%	382.1%
Waste Water Management	9 161	12 338	794	8.7%	2 168	23.6%	1 258	10.1%	6 937	51.1%	11 516	93.4%	2 646	79.4%	148.2%
Waste Management	10 843	10 835	4 128	38.1%	5 527	51.0%	210	2.0%	590	5.4%	10 950	97.4%	5 030	100.5%	(88.3%)
Other	**1 308**	**1 380**	**-**	**-**	**-**	**-**	**23**	**1.8%**	**1 198**	**92.0%**	**1 210**	**93.8%**	**-**	**-**	**(100.0%)**

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**536 066**	**541 971**	**166 117**	**31.0%**	**144 556**	**27.0%**	**148 855**	**27.3%**	**65 089**	**12.0%**	**523 818**	**96.7%**	**63 328**	**101.8%**	**2.8%**
Property rates, penalties and collection charges	103 413	105 042	36 114	34.9%	25 235	24.4%	25 551	24.3%	11 957	11.4%	98 856	94.1%	10 396	92.6%	15.0%
Service charges	207 597	209 678	74 997	36.1%	62 166	29.9%	60 047	28.6%	39 486	18.8%	242 714	93.5%	39 538	99.3%	18.8%
Other revenue	21 126	20 102	5 356	25.4%	4 662	22.1%	6 154	29.7%	7 549	36.1%	23 831	90.9%	4 644	160.4%	53.5%
Government - operating	161 313	161 613	53 053	32.9%	37 826	23.2%	36 344	38.9%	6 512	7.2%	112 609	122.8%	14 048	122.4%	-53.6%
Government - capital	40 617	41 533	13 597	33.5%	12 667	31.2%	16 232	39.1%	3 000	7.2%	45 496	109.6%		0.0%	-100.0%
Interest	7 562	7 558	2 728	36.1%	2 537	41.6%	2 522	33.7%	4 296	56.8%	11 084	146.6%	2 863	98.7%	50.0%
Dividends															
Payments	**(459 880)**	**(470 103)**	**(119 253)**	**25.9%**	**(120 288)**	**26.2%**	**(95 179)**	**20.6%**	**(98 848)**	**19.1%**	**(425 548)**	**89.4%**	**(80 179)**	**96.4%**	**7%**
Suppliers and employees	(440 607)	(359 710)	(117 474)	26.7%	(111 736)	25.4%	(82 749)	44.7%	(83 543)	39.8%	(406 668)	180.8%	(80 128)	97.1%	(1.9%)

Finance charges	(10 076)	(89 794)	(318)	2.1%	(9 671)	48.2%	(286)	3%	(9 671)	7.4%	(14 145)	10.9%	(9 144)	89.2%	64.6%
Transfers and grants	(4 127)	(177 929)	(1 461)	36.4%	(1 591)	7.9%	(1 146)	8%	(734)	4%	(4 604)	3.6%	(616)	64.2%	(16.8%)
Net Cash from/(used) Operating Activities	**76 256**	**63 668**	**46 994**	**61.5%**	**24 289**	**31.8%**	**32 870**	**83.3%**	**(23 758)**	**(35.1%)**	**98 269**	**149.2%**	**(26 651)**	**132.1%**	**(4.1%)**
Cash Flow from Investing Activities															
Receipts	**5 182**	**220**	**5 143**	**99.2%**	**210**	**4.0%**	**(5 152)**	**(2 268.8%)**	**(5 353)**	**(2 342.8%)**	**(5 152)**	**(2 268.3%)**	**-**	**219.0%**	**(100.0%)**
Proceeds on disposal of PPE	-	210	-	-	210	-	-	-	-	-	210	100.0%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	10	(40)	-	-	-	-	-	-	-	(40)	(213.1%)	-	(131.7%)	-
Decrease (increase) in non-current investments	5 182	-	5 182	100.8%	-	-	(5 152)	-	(5 353)	-	(5 352)	-	-	101.2%	(100.0%)
Payments	**(88 928)**	**(89 288)**	**(15 992)**	**17.0%**	**(20 546)**	**23.1%**	**(7 598)**	**7.7%**	**(19 668)**	**19.2%**	**(62 319)**	**62.8%**	**(19 333)**	**74.9%**	**2.8%**
Capital assets	(88 928)	(89 288)	(15 992)	17.0%	(20 546)	23.1%	(7 598)	7.7%	(19 668)	19.2%	(62 319)	62.8%	(19 333)	74.9%	2.8%
Net Cash from/(used) Investing Activities	**(83 746)**	**(89 068)**	**(9 849)**	**11.0%**	**(20 336)**	**24.3%**	**(12 751)**	**12.8%**	**(24 022)**	**24.7%**	**(67 591)**	**68.1%**	**(19 333)**	**75.3%**	**31.7%**
Cash Flow from Financing Activities															
Receipts	**22 333**	**20 074**	**34**	**.2%**	**128**	**.6%**	**89**	**.4%**	**20 059**	**99.9%**	**20 307**	**101.2%**	**10 662**	**97.5%**	**100.6%**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	21 997	20 000	-	-	-	-	-	-	20 000	100.0%	20 000	100.0%	10 000	100.0%	100.0%
Increase (decrease) in consumer deposits	336	74	34	9.9%	128	38.0%	89	117.3%	59	79.8%	307	417.6%	662	22.2%	2,342.8%
Payments	**(15 949)**	**(13 627)**	**(148)**	**.9%**	**(6 158)**	**44.8%**	**(149)**	**1.6%**	**(6 479)**	**48.9%**	**(13 907)**	**94.4%**	**(6 161)**	**99.9%**	**1.9%**
Repayment of borrowing	(15 949)	(13 627)	(148)	.9%	(6 158)	44.8%	(149)	1.6%	(6 329)	48.1%	(13 907)	91.4%	(6 161)	99.9%	1.9%
Net Cash from/(used) Financing Activities	**6 425**	**6 447**	**(94)**	**(1.5%)**	**(6 030)**	**(72.0%)**	**(59)**	**(.9%)**	**13 520**	**209.7%**	**7 310**	**113.4%**	**3 751**	**112.3%**	**265.2%**
Net Increase/(Decrease) in cash held	**938**	**(20 743)**	**36 830**	**3 928.2%**	**(2 110)**	**(226.8%)**	**40 038**	**(149.7%)**	**(36 677)**	**137.1%**	**38 079**	**(142.4%)**	**(41 733)**	**403.1%**	**(12.1%)**
Cash/cash equivalents at the year begin:	61 466	99 638	99 638	156.1%	130 438	218.0%	133 338	133.2%	173 377	173.9%	99 638	100.0%	187 623	110.4%	117.9%
Cash/cash equivalents at the year end:	**62 404**	**71 895**	**135 468**	**215.3%**	**132 328**	**211.6%**	**173 377**	**241.2%**	**136 797**	**190.2%**	**136 797**	**190.2%**	**165 957**	**170.8%**	**29.1%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 269	14.5%	1 118	4.9%	845	3.6%	18 394	77.7%	23 626	39.2%	-	-	-	-
Receivables from Exchange Transactions - Property	2 471	36.0%	1 457	9.6%	990	3.6%	4 422	20.5%	13 140	19.8%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	2 768	26.0%	1 522	4.7%	646	3.0%	14 324	63.9%	21 742	34.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	2 714	23.8%	636	5.9%	530	4.6%	7 540	66.1%	11 419	12.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	1 601	12.1%	453	3.8%	331	2.5%	10 823	82.4%	13 208	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	304	6.4%	46	1.0%	184	3.9%	4 226	88.8%	4 760	5.3%	-	-	-	-
Total By Income Source	**22 148**	**24.6%**	**4 683**	**5.2%**	**3 107**	**3.5%**	**59 931**	**66.7%**	**89 971**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	204	45.3%	100	22.7%	33	8.6%	150	26.2%	572	4%	-	-	-	-
Commercial	691	46.2%	119	7.9%	54	3.2%	943	49.8%	1 668	1.9%	-	-	-	-
Households	21 253	24.5%	4 464	5.1%	3 021	3.4%	58 930	67.2%	87 669	97.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**22 148**	**24.6%**	**4 683**	**5.2%**	**3 107**	**3.5%**	**59 931**	**66.7%**	**89 971**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 002	48.3%	2 839	22.8%	77	.6%	3 524	28.3%	12 432	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**6 002**	**48.3%**	**2 839**	**22.8%**	**77**	**.6%**	**3 524**	**28.3%**	**12 432**	**100.0%**

Contact Details

Municipal Manager	Mr Allen Pauline	044 001 3016
Financial Manager	Mr Felix Lotter	044 001 3020

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: KNYSNA (WC048)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**688 222**	**692 645**	**320 666**	**46.7%**	**99 971**	**14.4%**	**104 523**	**15.1%**	**123 998**	**17.9%**	**650 160**	**93.9%**	**88 253**	**90.7%**	**40.5%**
Property rates	171 670	171 416	172 579	100.5%	(1 452)	-(8%)	(668)	-(0%)	(324)	-(2%)	169 923	99.1%	642	99.4%	(1938%)
Property rates - penalties and collection charges	2 614	3 014	937	35.8%	1 166	44.6%	843	28.0%	584	19.4%	3 566	102.0%	719	114.4%	(19.8%)
Service charges - electricity revenue	215 990	212 990	60 071	27.8%	49 692	23.0%	52 827	24.8%	51 602	24.2%	214 192	100.6%	49 862	100.2%	16.5%
Service charges - water revenue	52 924	52 924	23 218	43.9%	7 880	14.9%	13 026	24.6%	19 460	19.7%	57 577	107.8%	9 564	103.6%	13.2%
Service charges - sanitation revenue	12 324	12 324	12 454	101.1%	(16)	-1%	226	1.8%	186	1.5%	12 850	104.2%	287	103.5%	417.2%
Service charges - refuse revenue	16 924	16 924	16 960	100.2%	(186)	-1.1%	(94)	-1.8%	184	1.0%	16 864	100.6%	(48)	97.9%	108.0%
Service charges - other	2 399	2 602	456	19.0%	396	16.5%	532	20.1%	731	28.3%	2 956	79.6%	648	(18.4%)	37.9%
Rental of facilities and equipment	5 482	5 482	898	16.4%	1 190	21.7%	1 216	22.2%	1 268	23.1%	4 571	83.4%	1 060	126.4%	19.6%
Interest earned - external investments	3 000	3 200	1 042	32.6%	1 265	40.4%	1 604	37.6%	2 183	42.0%	6 471	134.4%	1 469	209.4%	48.6%
Interest earned - outstanding debtors	3 542	3 542	1 318	37.2%	1 752	49.5%	1 822	51.7%	1 572	44.4%	6 419	182.9%	1 339	142.4%	17.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	79 471	84 471	4 138	5.2%	4 972	6.3%	5 460	6.5%	5 234	6.2%	19 804	23.4%	4 723	24.8%	10.7%
Licences and permits	2 183	2 170	428	19.7%	406	18.6%	492	22.6%	427	21.0%	1 753	81.0%	288	62.2%	14.7%
Agency services	1 800	1 800	557	30.9%	606	33.6%	604	37.5%	696	37.7%	2 461	140.9%	606	135.1%	14.8%
Transfers recognised - operational	93 803	113 866	28 187	30.0%	27 467	29.2%	34 378	21.4%	47 809	42.0%	137 810	112.2%	16 734	92.4%	185.7%
Other own revenue	3 404	3 404	817	23.8%	844	24.7%	1 486	37.2%	1 553	34.8%	4 699	115.6%	1 671	209.4%	(29.4%)
Gains on disposal of PPE	200	200	5	3%	5	1%	-	-	1	2%	11	4%	2	133.3%	(72.2%)
Operating Expenditure	**635 835**	**691 666**	**139 298**	**21.9%**	**139 805**	**22.0%**	**140 323**	**20.6%**	**192 155**	**28.2%**	**602 548**	**89.4%**	**163 837**	**88.3%**	**17.4%**
Employee related costs	187 160	186 491	43 006	23.0%	42 827	23.0%	44 328	23.9%	39 734	20.2%	169 894	96.6%	40 786	98.1%	(2.6%)
Remuneration of councillors	6 817	6 817	1 633	24.0%	1 684	24.7%	1 664	25.7%	1 750	22.7%	7 041	103.3%	1 736	97.3%	8%
Debt impairment	76 339	76 339	3 333	4.4%	3 333	4.4%	3 333	4.4%	3 336	4.4%	13 336	17.5%	8 006	28.6%	(47.1%)
Depreciation and asset impairment	20 918	20 918	6 480	30.4%	6 480	30.4%	6 473	30.9%	6 481	29.6%	25 918	100.0%	7 049	100.0%	(8.7%)
Finance charges	13 960	13 960	2 456	17.6%	(1 302)	-9.3%)	4 662	33.4%	6 460	46.3%	11 200	82.1%	4 174	74.6%	31.4%
Bulk purchases	132 465	145 465	36 346	27.4%	30 665	23.1%	31 984	22.0%	34 291	23.6%	133 787	91.6%	41 795	99.2%	(18.2%)
Other Materials	21 788	22 167	3 398	15.6%	3 345	15.3%	6 981	31.5%	7 160	32.4%	20 910	94.4%	8 126	93.3%	(11.4%)
Contracted services	24 420	23 047	5 335	16.9%	5 630	21.2%	4 660	20.8%	7 534	32.5%	22 864	99.8%	8 630	107.4%	(13.0%)
Transfers and grants	5 631	5 622	2 124	37.7%	637	11.7%	3 031	42.2%	327	5.7%	6 420	94.9%	575	66.3%	653.0%
Other expenditure	139 397	160 332	33 338	25.4%	17 486	13.6%	31 338	20.1%	89 110	52.1%	172 272	104.2%	43 196	100.7%	96.6%
Loss on disposal of PPE	-	-	(97)	-	-	-	-	-	-	-	(97)	-	-	-	-
Surplus/(Deficit)	**52 388**	**10 979**	**180 368**		**(38 834)**		**(35 800)**		**(68 153)**		**47 612**		**(75 584)**		
Transfers recognised - capital	56 245	48 535	4 146	7.4%	27 988	49.8%	10 238	21.1%	13 670	32.2%	57 134	118.0%	13 718	73.5%	4.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**88 633**	**59 514**	**180 538**		**(7 147)**		**(25 562)**		**(52 483)**		**105 346**		**(60 686)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**88 633**	**59 514**	**180 538**		**(7 147)**		**(25 562)**		**(52 483)**		**105 346**		**(60 686)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**88 633**	**59 514**	**180 538**		**(7 147)**		**(25 562)**		**(52 483)**		**105 346**		**(60 686)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**88 633**	**59 514**	**180 538**		**(7 147)**		**(25 562)**		**(52 483)**		**105 346**		**(60 686)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**102 683**	**107 810**	**16 983**	**16.5%**	**31 835**	**31.0%**	**14 881**	**13.7%**	**27 622**	**25.6%**	**93 241**	**86.5%**	**35 257**	**79.5%**	**(21.7%)**
National Government	25 532	25 532	823	3.2%	11 301	44.3%	3 751	14.5%	11 348	44.4%	27 774	108.8%	7 687	88.8%	47.6%
Provincial Government	30 713	23 003	3 320	10.8%	16 686	54.3%	6 877	29.9%	5 397	23.1%	31 574	137.3%	6 531	67.8%	(18.7%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**56 245**	**48 535**	**4 159**	**7.4%**	**27 979**	**49.7%**	**10 627**	**21.8%**	**16 635**	**34.2%**	**59 353**	**122.3%**	**14 218**	**76.9%**	**17.0%**
Borrowing	14 232	22 200	5 783	39.9%	(458)	-(3.2%)	1 512	6.8%	3 968	17.9%	10 810	48.7%	7 248	73.3%	(47.2%)
Internally generated funds	31 686	37 069	5 000	28.6%	4 333	13.7%	2 711	7.3%	6 982	18.8%	23 077	62.3%	13 161	110.8%	(47.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	200	8.6%	(100.0%)
Capital Expenditure Standard Classification	**102 683**	**107 810**	**16 983**	**16.5%**	**31 835**	**31.0%**	**14 881**	**13.7%**	**27 622**	**25.6%**	**93 241**	**86.5%**	**35 257**	**79.5%**	**(21.7%)**
Governance and Administration	**8 569**	**8 747**	**954**	**8.9%**	**4 170**	**48.7%**	**4 804**	**53.9%**	**9 648**	**54.1%**	**4 797**	**96.9%**	**5 168**	**74.4%**	**(57.9%)**
Executive & Council	4 600	4 122	4	1%	222	5.0%	291	4.9%	1 740	29.4%	2 266	97.4%	2 266	66.3%	(23.2%)
Budget & Treasury Office	1 131	847	428	37.8%	60	4.9%	62	10.9%	170	1.2%	219	68.4%	376	44.3%	(100.2%)
Corporate Services	1 160	1 398	191	16.7%	600	69.0%	636	46.0%	271	19.9%	1 691	136.2%	576	67.7%	(52.9%)
Community and Public Safety	**17 164**	**26 175**	**4 141**	**14.1%**	**10 116**	**47.1%**	**4 765**	**18.4%**	**8 168**	**31.9%**	**15 740**	**113.1%**	**11 310**	**79.1%**	**(43.9%)**
Community & Social Services	1 213	4 070	1 027	31.2%	1 133	31.0%	452	7.1%	1 709	27.9%	5 011	79.7%	2 038	110.3%	(83.2%)
Sport And Recreation	2 405	3 110	332	13.8%	-	-	118	3.7%	737	23.8%	1 257	39.0%	226	66.9%	226%
Public Safety	-	30	28	-	-	-	5	16.6%	-	-	34	99.4%	658	63.3%	(100.0%)
Housing	29 580	19 062	2 337	11.3%	10 983	51.0%	4 210	21.5%	3 660	19.7%	20 190	105.9%	8 388	79.5%	(39.4%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**3 747**	**6 683**	**204**	**5.4%**	**1 825**	**48.7%**	**3 663**	**45.9%**	**3 942**	**59.0%**	**9 635**	**135.2%**	**2 047**	**29.0%**	**92.6%**
Planning and Development	-	150	-	-	-	-	-	-	450	300.0%	450	300.0%	450	-	(100.0%)
Road Transport	3 747	6 533	204	5.4%	1 825	48.7%	3 663	46.9%	3 492	53.5%	9 185	131.0%	1 596	21.1%	187.1%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**54 637**	**63 550**	**12 843**	**23.5%**	**12 639**	**23.2%**	**5 921**	**9.3%**	**15 265**	**24.0%**	**46 707**	**73.4%**	**18 782**	**90.9%**	**(18.8%)**
Electricity	20 100	21 600	7 344	36.5%	3 411	17.0%	1 562	4.8%	6 026	27.9%	18 344	84.9%	8 153	59.0%	(19.6%)
Water	20 977	23 641	1 039	5.0%	5 837	28.2%	2 210	9.4%	3 469	15.3%	12 701	54.0%	3 630	500.3%	(55.9%)
Waste Water Management	11 360	15 309	2 702	23.8%	3 412	30.0%	2 274	14.8%	4 660	30.4%	13 072	84.8%	2 921	21.3%	33.1%
Waste Management	2 200	3 000	1 758	79.9%	-	-	399	13.8%	400	13.2%	2 556	85.9%	1 523	-	469.7%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**637 044**	**651 351**	**209 948**	**33.0%**	**215 698**	**33.9%**	**174 697**	**26.8%**	**163 069**	**25.0%**	**763 413**	**117.2%**	**122 209**	**111.9%**	**33.4%**
Property rates, penalties and collection charges	165 709	165 709	52 378	31.6%	42 956	25.9%	28 555	17.2%	27 444	16.6%	151 374	91.3%	24 697	107.8%	11.1%
Service charges	260 316	260 536	71 334	27.4%	80 453	31.0%	64 985	25.0%	59 466	21.8%	255 887	98.6%	53 538	103.9%	11.0%
Other revenue	29 401	31 142	27 454	93.4%	37 334	126.5%	36 272	113.8%	40 246	129.1%	171 257	522.7%	34 606	162.2%	16.3%
Government - operating	82 803	113 866	33 996	41.1%	30 822	37.2%	33 123	29.1%	23 649	22.7%	139 760	119.6%	8 637	94.2%	173.8%
Government - capital	92 815	92 815	24 786	26.7%	23 133	24.9%	11 762	12.7%	11 954	12.9%	72 635	77.3%	1 000	10.9%	1095.4%
Interest	6 000	6 000	1 000	16.6%	1 000	16.6%	1 000	16.6%	2 000	33.3%	5 000	72.7%	1 454	88.2%	37.5%
Dividends															
Payments	**(521 592)**	**(569 181)**	**(172 249)**	**33.2%**	**(140 346)**	**26.4%**	**(139 057)**	**24.5%**	**(184 065)**	**32.3%**	**(645 837)**	**113.3%**	**(139 203)**	**115.3%**	**32.2%**
Suppliers and employees	(502 398)	(550 152)	(169 660)	33.8%	(140 738)	28.0%	(134 604)	24.5%	(179 971)	32.7%	(626 968)	114.0%	(134 024)	116.1%	34.2%

Finance charges	(13 862)	(12 633)	(2 492)	17.8%	(3 648)	218%	(2 429)	17.9%	(2 809)	27.9%	(12 648)	91.9%	(6 186)	93.8%	(9 4%)
Transfers and grants	(5 821)	(5 346)	(2 138)	37.4%	(622)	11.7%	(3 665)	46.2%	(356)	5.4%	(5 029)	103.4%	(622)	92.3%	(68.0%)
Net Cash from/(used) Operating Activities	**115 033**	**82 173**	**36 700**	**31.9%**	**67 453**	**58.6%**	**35 120**	**42.8%**	**(29 936)**	**(25.5%)**	**118 236**	**144.6%**	**(16 696)**	**83.4%**	**23.2%**
Cash Flow from Investing Activities															
Receipts	**(781)**	**(2 449)**	**421**	**(55.4%)**	**218**	**(20.7%)**	**167**	**(6.8%)**	**198**	**(8.1%)**	**1 003**	**(41.1%)**	**469**	**(159.8%)**	**(51.6%)**
Proceeds on disposal of PPE	200	200	-	-	-	-	-	-	1	2%	1	2%	(38	102.7%	(101.4%)
Decrease in non-current debtors	-	-	421	-	218	-	167	-	196	-	1 003	-	447	-	(53.8%)
Decrease in other non-current receivables	125	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease /increase) in non-current investments	(1 106)	(2 649)	-	-	-	-	-	-	-	-	-	-	-	(1.4%)	-
Payments	**(102 833)**	**(107 810)**	**(10 935)**	**10.5%**	**(32 386)**	**31.5%**	**(15 540)**	**14.4%**	**(20 378)**	**28.2%**	**(95 337)**	**88.4%**	**(32 023)**	**72.5%**	**(11.4%)**
Capital assets	(102 833)	(107 810)	(10 935)	10.5%	(32 386)	31.5%	(15 540)	14.4%	(20 378)	28.2%	(95 337)	88.4%	(32 023)	72.5%	(11.4%)
Net Cash from/(used) Investing Activities	**(103 446)**	**(110 258)**	**(10 514)**	**10.0%**	**(32 167)**	**31.1%**	**(15 376)**	**13.9%**	**(20 172)**	**25.6%**	**(94 332)**	**85.6%**	**(31 613)**	**70.2%**	**(10.9%)**
Cash Flow from Financing Activities															
Receipts	**15 165**	**22 631**	**1 383**	**9.1%**	**1 498**	**6.6%**	**(1 209)**	**(5.3%)**	**209**	**.9%**	**1 891**	**8.3%**	**227**	**220.2%**	**(8.8%)**
Short term loans	-	-	-	-	1 307	-	(1 307)	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	14 732	22 230	1 212	8.3%	-	-	-	-	-	-	1 212	5.5%	-	92.8%	-
Increase /decrease) in consumer deposits	433	400	172	39.7%	191	32.7%	198	34.6%	209	49.2%	679	127.7%	227	94.5%	(9.5%)
Payments	**(10 709)**	**(10 709)**	**(1 109)**	**11.7%**	**(1 654)**	**15.4%**	**(1 679)**	**8.1%**	**(1 679)**	**18.6%**	**(11 797)**	**47.1%**	**(7 619)**	**84.7%**	**(68.9%)**
Repayment of borrowing	(10 709)	(10 709)	(1 109)	11.7%	(1 654)	15.4%	(1 679)	8.1%	(1 679)	18.6%	(11 797)	47.1%	(7 619)	84.7%	(68.9%)
Net Cash from/(used) Financing Activities	**4 456**	**2 931**	**(921)**	**20.3%**	**(2 156)**	**47.8%**	**(2 878)**	**(64.2%)**	**(2 439)**	**(117.7%)**	**(9 415)**	**(321.2%)**	**(6 883)**	**(8 772.8%)**	**(69.3%)**
Net Increase/(Decrease) in cash held	**7 073**	**(25 157)**	**17 165**	**242.7%**	**33 119**	**468.2%**	**16 883**	**(67.1%)**	**(52 558)**	**208.9%**	**14 609**	**(58.1%)**	**(55 412)**	**(1 308.5%)**	**(5.2%)**
Cash/cash equivalents at the year begin:	15 283	60 696	60 696	396.9%	78 692	511.4%	111 182	183.2%	138 064	210.3%	60 696	100.0%	156 587	160.3%	10.1%
Cash/cash equivalents at the year end:	22 356	35 741	78 862	346.3%	111 182	467.7%	128 064	358.3%	79 507	211.3%	75 307	211.2%	60876	455.7%	24.8%

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	4 871	20.4%	2 347	10.3%	1 108	2.1%	21 504	66.2%	29 849	20.9%	4 102	129%	-	-
Trade and Other Receivables from Exchange Transac	19 071	80.6%	1 141	5.0%	694	2.6%	3 089	22.7%	23 995	16.2%	666	3.8%	-	-
Receivables from Non-exchange Transactions - Prop	9 826	23.3%	1 027	2.4%	616	1.5%	30 662	73.9%	42 282	29.0%	389	1.4%	-	-
Receivables from Exchange Transactions - Waste Wa	816	7.4%	1 215	11.0%	218	2.0%	8 760	79.5%	11 012	7.7%	1 947	9.6%	-	-
Receivables from Exchange Transactions - Waste Wa	1 167	9.7%	1 238	10.3%	232	1.9%	9 344	78.0%	11 984	8.4%	2 315	19.8%	-	-
Receivables from Exchange Transactions - Property R	444	7.3%	176	2.9%	145	2.4%	5 170	87.2%	5 933	4.1%	749	12.6%	-	-
Interest on Arrear Debtor Accounts	1 426	8.2%	974	5.6%	698	4.0%	14 344	82.2%	17 442	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(5 326)	380.2%	87	(6.2%)	91	(6.5%)	5 646	(402.2%)	(1 402)	(1.0%)	-	-	-	-
Total By Income Source	**31 495**	**22.0%**	**9 206**	**6.4%**	**3 808**	**2.5%**	**98 870**	**69.1%**	**143 178**	**100.0%**	**9 754**	**6.8%**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	894	13.2%	182	2.7%	73	1.0%	6 100	83.0%	7 249	5.1%	-	-	-	-
Commercial	11 033	36.4%	1 170	3.9%	732	2.4%	17 364	57.4%	30 142	21.0%	-	-	-	-
Households	17 223	18.4%	7 699	8.3%	2 614	2.7%	65 660	70.5%	93 197	65.1%	9 472	10.0%	-	-
Other	1 344	21.4%	155	2.5%	187	2.7%	5 626	74.3%	7 590	5.3%	79	1.0%	-	-
Total By Customer Group	**31 495**	**22.0%**	**9 206**	**6.4%**	**3 808**	**2.5%**	**98 870**	**69.1%**	**143 178**	**100.0%**	**9 754**	**6.8%**	**-**	**-**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	22 038	100.0%	-	-	-	-	-	-	22 038	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**22 038**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**22 038**	**100.0%**

Contact Details

Municipal Manager	Ms Grant Easton	044 302 6300
Financial Manager	Ms Rentiene Cobrie	044 302 6388

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: EDEN (DC4)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**347 615**	**375 199**	**96 053**	**27.6%**	**56 249**	**16.2%**	**45 378**	**12.1%**	**11 472**	**3.1%**	**209 151**	**55.7%**	**10 169**	**61.8%**	**12.8%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 307	1 340	794	61.8%	194	14.5%	140	10.4%	233	17.3%	1 213	84.6%	592	55.4%	-59.6%
Interest earned - external investments	5 035	6 621	2 271	45.1%	1 827	36.0%	2 740	41.4%	3 488	52.4%	10 301	155.7%	1 921	152.5%	80.6%
Interest earned - outstanding debtors	691	744	209	30.3%	267	38.6%	272	36.5%	281	37.3%	1 028	138.2%	28	-	915.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	14 260	15 650	4 132	28.9%	3 591	25.1%	3 501	22.3%	4 668	30.6%	16 034	102.2%	2 217	96.1%	49.0%
Transfers recognised - operational	164 119	156 600	84 488	45.4%	46 403	28.0%	34 726	17.8%	35	1.7%	165 643	84.2%	-	99.3%	(100.0%)
Other own revenue	129 823	164 440	4 232	3.0%	3 766	2.7%	3 990	2.6%	2 822	1.7%	14 807	9.0%	4 443	9.8%	(36.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**346 579**	**367 894**	**33 859**	**9.8%**	**43 459**	**12.5%**	**46 652**	**12.7%**	**35 296**	**9.6%**	**159 267**	**43.3%**	**43 582**	**52.2%**	**(19.0%)**
Employee related costs	101 398	103 788	23 982	23.7%	26 544	26.1%	22 277	21.1%	23 151	21.9%	95 954	93.0%	21 497	95.8%	7.7%
Remuneration of councillors	8 496	8 296	1 722	20.3%	1 782	21.0%	2 094	23.2%	2 132	23.7%	7 730	93.2%	2 136	96.6%	-0.2%
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 800	2 800	274	4.0%	1 082	15.9%	809	21.2%	821	21.9%	2 986	78.6%	1 324	54.4%	(37.2%)
Finance charges	664	68	34	5.1%	-	-	9	12.8%	(17)	(24.4%)	26	37.5%	-	16.6%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 314	61 900	1 739	24.0%	977	13.0%	1 940	3.1%	19 670	31.8%	24 326	39.2%	1 760	90.8%	1 014.6%
Transfers and grants	47 317	-	1 961	4.2%	1 692	3.6%	14 402	-	(16 249)	-	1 816	-	13 04	91.8%	(216.1%)
Other expenditure	173 190	187 030	4 148	2.4%	8 930	5.1%	5 130	2.7%	5 790	3.1%	23 998	12.8%	3 04	16.8%	(38.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**1 036**	**7 992**	**62 202**		**12 840**		**(1 274)**		**(23 824)**		**49 944**		**(33 393)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**1 036**	**7 992**	**62 202**		**12 840**		**(1 274)**		**(23 824)**		**49 944**		**(33 393)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**1 036**	**7 992**	**62 202**		**12 840**		**(1 274)**		**(23 824)**		**49 944**		**(33 393)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**1 036**	**7 992**	**62 202**		**12 840**		**(1 274)**		**(23 824)**		**49 944**		**(33 393)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**1 036**	**7 992**	**62 202**		**12 840**		**(1 274)**		**(23 824)**		**49 944**		**(33 393)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**1 035**	**2 291**	**25**	**2.4%**	**209**	**20.2%**	**373**	**16.4%**	**1 313**	**57.3%**	**1 923**	**83.9%**	**7 595**	**86.7%**	**(82.7%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 035	2 291	25	2.4%	209	20.2%	373	16.4%	1 313	57.3%	1 923	83.9%	7 595	86.7%	(82.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**1 035**	**2 291**	**25**	**2.4%**	**209**	**20.2%**	**373**	**16.4%**	**1 313**	**57.3%**	**1 923**	**83.9%**	**7 595**	**86.7%**	**(82.7%)**
Governance and Administration	**458**	**1 168**	**39**	**8.5%**	**61**	**13.3%**	**162**	**13.9%**	**909**	**77.8%**	**1 172**	**100.4%**	**457**	**89.9%**	**99.1%**
Executive & Council	33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	140	-	-	-	-	-	-	550	394.0%	550	394.0%	9	154.2%	5 942.2%
Corporate Services	432	1 1 5 8	39	9.0%	1	0.2%	1 6 4	14.2%	3 5 9	30.9%	62	49.6%	2	92.8%	(9.4%)
Community and Public Safety	**1 1 1**	**5 1**	**-**	**-**	**1 1 0**	**11.4%**	**3 4**	**59.9%**	**4 7**	**91.9%**	**7 2**	**91 1%**	**1 4 8**	**68.3%**	**(71.4%)**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 8	1 7	-	-	8	42.2%	(1)	(3 %)	1	9.8%	1 3	82.2%	2 8	82.2%	(9 7%)
Public Safety	3 3	7 7	-	-	1 8	3 .7%	2 3	2 .8%	3 2	4 .2%	8	8 .2%	1 2	4 .3%	(8 .7%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	1	-	-	-	-	-	-	1	4 .2%	1	4 .2%	3	1 .1%	(9 .2%)
Economic and Environmental Services	**-**	**1 2**	**-**	**-**	**-**	**-**	**7**	**7 .5%**	**8**	**4 .2%**	**1 3**	**1 5 .8%**	**2 5**	**-**	**(7 .2%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	2 3	-	(1 .2%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	1 2	-	-	-	-	7	7 .5%	8	4 .2%	1 3	1 5 .8%	-	-	(1 .2%)
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**5 711**	**9 .3%**	**(1 .2%)**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	5 711	9 .3%	(1 .2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**347 615**	**375 786**	**96 053**	**27.6%**	**56 240**	**16.2%**	**45 378**	**12.1%**	**11 472**	**3.1%**	**209 151**	**55.7%**	**10 189**	**82.0%**	**12.6%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	152 598	171 022	9 088	5.9%	7 202	4.6%	7 637	4.5%	7 697	4.5%	31 624	18.4%	8 041	57.1%	-5.6%
Government - operating	186 119	196 609	84 488	45.4%	46 802	25.2%	34 726	17.8%	20	-	166 163	84.4%	-	98.1%	(100.0%)
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	8 898	7 370	3 476	41.9%	3 036	35.6%	3 015	40.9%	3 755	50.9%	11 330	153.7%	1 948	166.2%	92.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(327 540)**	**(363 664)**	**(378 010)**	**115.4%**	**(226 516)**	**67.2%**	**(52 430)**	**14.4%**	**(57 114)**	**15.7%**	**(709 070)**	**195.0%**	**(282 015)**	**269.2%**	**(79.7%)**
Suppliers and employees	(279 688)	(363 010)	(376 014)	134.5%	(219 424)	78.5%	(38 024)	10.5%	(72 371)	20.2%	(705 833)	194.7%	(274 633)	313.4%	(73.2%)

Finance charges	(684)	(68)	(34)	0.1%	-	-	28	12.8%	17	(24.4%)	(58)	37.9%	-	16.8%	(100.0%)
Transfers and grants	407 271	98	(1 961)	4.2%	(1 092)	2.2%	(14 402)	1 440 272.8333%	16 346	##########	(1 219)	131 624.3333%	(7 413)	91.3%	(518.1%)
Net Cash from/(used) Operating Activities	**20 076**	**12 752**	**(291 957)**	**(1 454.5%)**	**(164 247)**	**(818.2%)**	**(7 555)**	**(5.5%)**	**(41 545)**	**(355.3%)**	**(699 836)**	**(3 927.8%)**	**(271 828)**	**2 259.0%**	**(83.2%)**
Cash Flow from Investing Activities															
Receipts	-	-	**340 313**	-	**62 492**	-	**10 801**	-	**82 858**	-	**496 434**	-	**239 217**	**31 753.7%**	**(65.4%)**
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	340 313	-	62 492	-	10 801	-	82 858	-	496 434	-	239 217	-	(65.4%)
Payments	(1 035)	(2 291)	(25)	2.4%	(208)	20.2%	(375)	16.4%	(1 313)	57.3%	(1 922)	83.9%	(7 595)	**86.7%**	**(82.7%)**
Capital assets	(1 035)	(2 291)	(25)	2.4%	(208)	20.2%	(375)	16.4%	(1 313)	57.3%	(1 922)	83.9%	(7 595)	**86.7%**	**(82.7%)**
Net Cash from/(used) Investing Activities	**(1 035)**	**(2 291)**	**340 288**	**(32 970.8%)**	**62 232**	**(6 014.7%)**	**10 426**	**(455.1%)**	**81 545**	**(3 559.4%)**	**494 511**	**(21 585.9%)**	**231 622**	**(11 576.7%)**	**(64.8%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(664)	(664)	(499)	75.3%	-	-	-	-	-	-	(499)	75.3%	-	-	-
Repayment of borrowing	(664)	(664)	(499)	75.3%	-	-	-	-	-	-	(499)	75.3%	-	-	-
Net Cash from/(used) Financing Activities	**(664)**	**(664)**	**(499)**	**75.2%**	**-**	**-**	**-**	**-**	**-**	**-**	**(499)**	**75.2%**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**18 377**	**9 747**	**57 832**	**314.7%**	**(102 015)**	**(555.1%)**	**3 868**	**34.8%**	**39 903**	**388.3%**	**(4 912)**	**(50.4%)**	**(40 294)**	**(236.1%)**	**(169.3%)**
Cash/cash equivalents at the year begin:	35 956	103 642	103 980	289.4%	161 811	450.0%	58 497	32.5%	62 660	60.7%	103 660	100.1%	143 953	19.8%	(59.2%)
Cash/cash equivalents at the year end:	54 333	113 388	161 811	297.9%	59 497	109.5%	62 665	55.3%	66 768	67.2%	98 748	87.1%	103 660	266.4%	(6.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	155	10.6%	12	8%	12	8%	1 217	87.6%	1 395	10.7%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	191	1.7%	87	1%	339	3.1%	10 668	94.2%	11 285	89.2%	-	-	-	-
Total By Income Source	**346**	**2.7%**	**98**	**.8%**	**367**	**2.9%**	**12 186**	**93.8%**	**12 996**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	253	6.7%	80	2.1%	191	4.8%	3 240	86.3%	3 764	28.9%	-	-	-	-
Other	93	1.2%	18	.2%	176	2.2%	8 946	96.5%	9 232	71.1%	-	-	-	-
Total By Customer Group	**346**	**2.7%**	**98**	**.8%**	**367**	**2.9%**	**12 186**	**93.8%**	**12 996**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 150	100.0%	-	-	-	-	-	-	1 150	50.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 122	100.0%	-	-	-	-	-	-	1 122	49.4%
Loan redemptions	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**2 272**	**100.0%**	**-**	**-**	**-**	**-**	**-**	**-**	**2 272**	**100.0%**

Contact Details

Municipal Manager	Mr Godfrey Louw	044 802 1445
Financial Manager	Ms Louise Hunt	044 802 1448

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: LAINGSBURG (WC051)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**67 977**	**61 123**	**21 460**	**31.3%**	**19 460**	**28.6%**	**12 482**	**20.4%**	**12 625**	**20.7%**	**65 967**	**107.9%**	**5 785**	**107.4%**	**117.8%**
Property rates	2 867	2 430	3 207	111.9%	(10)	-.5%	10	.4%	(115)	(3.1%)	3 094	85.2%	228	109.3%	394.1%
Property rates - penalties and collection charges	126	-	58	46.3%	78	60.6%	78	-	80	-	295	-	64	409.5%	11.7%
Service charges - electricity revenue	11 302	10 012	2 717	23.9%	2 517	22.2%	2 939	29.3%	2 821	28.2%	10 992	109.8%	2 218	102.8%	27.2%
Service charges - water revenue	2 016	1 967	543	26.1%	60	2.8%	372	18.9%	159	8.1%	1 133	57.6%	420	151.4%	62.0%
Service charges - sanitation revenue	2 166	536	536	25.0%	517	24.0%	517	-	530	-	2 099	-	435	109.5%	21.8%
Service charges - refuse revenue	1 911	2 136	468	25.0%	212	10.8%	314	11.0%	322	11.8%	1 316	45.4%	405	105.8%	(19.5%)
Service charges - other	327	356	91	15.7%	7	2.2%	9	2.5%	12	3.9%	78	20.4%	14	27.8%	(14.4%)
Rental of facilities and equipment	997	890	238	26.5%	282	29.6%	234	26.4%	231	26.1%	982	108.7%	245	127.2%	(4.8%)
Interest earned - external investments	622	850	153	23.4%	388	59.7%	329	38.7%	291	34.2%	1 162	136.7%	51	71.5%	479.2%
Interest earned - outstanding debtors	115	330	37	32.4%	61	34.6%	62	18.7%	49	15.1%	209	79.4%	55	154.7%	(6.8%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	27 020	23 240	6 882	25.5%	6 882	25.5%	3 667	15.8%	5 669	24.4%	23 241	100.0%	1 934	194.8%	286.2%
Licences and permits	233	159	232	100.2%	231	99.5%	300	215.0%	341	244.8%	1 105	821.7%	286	324.6%	19.4%
Agency services	165	159	39	24.4%	22	20.0%	43	43.4%	46	46.4%	141	141.0%	33	85.2%	39.1%
Transfers recognised - operational	16 841	16 792	6 178	36.8%	8 116	48.2%	3 645	21.1%	2 016	12.0%	19 947	118.2%	33	89.8%	5579.8%
Other own revenue	769	199	128	17.0%	80	10.5%	57	29.0%	44	22.3%	307	153.1%	46	38.4%	9.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**77 536**	**85 650**	**17 556**	**22.6%**	**20 302**	**26.2%**	**18 672**	**21.8%**	**21 334**	**24.9%**	**77 865**	**90.9%**	**12 924**	**100.8%**	**65.1%**
Employee related costs	17 066	17 529	3 432	20.1%	5 324	31.1%	3 389	19.3%	4 197	23.9%	16 343	93.2%	2 936	99.3%	39.9%
Remuneration of councillors	2 601	2 602	579	22.3%	434	16.7%	601	23.8%	612	23.5%	2 226	84.6%	608	102.1%	(7.3%)
Debt impairment	21 662	21 662	5 398	24.9%	5 398	24.9%	5 398	24.9%	5 398	24.9%	21 472	99.0%	-	10.1%	(100.0%)
Depreciation and asset impairment	9 321	9 679	2 556	21.1%	1 962	20.6%	1 827	18.9%	1 287	13.4%	7 701	73.4%	1 882	53.9%	(31.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	6 023	8 000	1 626	25.1%	2 335	33.7%	1 236	15.5%	2 359	29.5%	7 557	94.5%	1 476	155.7%	59.8%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 816	76	576	19.3%	1 045	35.1%	606	665.5%	997	1 193.6%	3 037	3 996.6%	698	74.2%	49.0%
Transfers and grants	4 231	2 466	1 047	24.7%	254	6.0%	1 020	41.3%	2 016	80.7%	4 345	173.8%	1 211	102.6%	66.4%
Other expenditure	13 816	23 340	2 912	22.8%	3 388	27.8%	4 708	20.5%	4 669	19.8%	15 819	67.4%	4 101	163.8%	13.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(9 559)**	**(24 527)**	**3 903**		**(842)**		**(6 191)**		**(8 709)**		**(11 898)**		**(7 139)**		
Transfers recognised - capital	27 082	36 653	1 993	7.4%	9 158	33.8%	14 606	39.9%	9 622	26.3%	32 564	88.9%	2 911	77.9%	243.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**17 523**	**12 126**	**5 936**		**8 316**		**8 415**		**913**		**20 665**		**(4 318)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**17 523**	**12 126**	**5 936**		**8 316**		**8 415**		**913**		**20 665**		**(4 318)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**17 523**	**12 126**	**5 936**		**8 316**		**8 415**		**913**		**20 665**		**(4 318)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**17 523**	**12 126**	**5 936**		**8 316**		**8 415**		**913**		**20 665**		**(4 318)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**26 182**	**-**	**2 339**	**8.9%**	**6 157**	**23.5%**	**10 674**	**-**	**11 518**	**-**	**30 689**	**-**	**4 380**	**40.8%**	**164.2%**
National Government	25 291	-	1 993	7.9%	6 115	24.2%	10 641	-	10 952	-	29 701	-	2 982	38.4%	267.3%
Provincial Government	-	-	0	-	-	-	-	-	-	-	0	-	825	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**25 291**	**-**	**1 993**	**7.9%**	**6 115**	**24.2%**	**10 641**	**-**	**10 952**	**-**	**29 701**	**-**	**3 807**	**40.4%**	**188.2%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	346	-	-	42	-	33	-	566	-	988	-	453	65.2%	25.1%
Public contributions and donations	891	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**26 182**	**26 190**	**2 339**	**8.9%**	**6 157**	**23.5%**	**10 674**	**20.5%**	**11 518**	**31.8%**	**30 689**	**84.8%**	**4 380**	**40.8%**	**164.2%**
Governance and Administration	**948**	**964**	**5**	**0.5%**	**44**	**4.6%**	**-**	**-**	**541**	**417.9%**	**590**	**611.4%**	**439**	**89.1%**	**(48.7%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	6	29.7%	(100.0%)
Budget & Treasury Office	20	20	-	-	15	74.8%	-	-	332	1 328.1%	347	1 387.9%	347	324.3%	(4.4%)
Corporate Services	928	944	5	1.0%	14	1%	-	-	9	3.5%	12	4.6%	88	37.8%	(89.4%)
Community and Public Safety	**69 925**	**74 854**	**970**	**3.4%**	**4 798**	**10.1%**	**6 344**	**47.6%**	**4 641**	**58.1%**	**16 954**	**93.9%**	**49**	**38.3%**	**+3 744.5%**
Community & Social Services	-	864	-	-	7	-	121	15.2%	280	34.8%	408	50.7%	39	88.3%	(100.0%)
Sport And Recreation	-	500	-	-	-	-	222	39.2%	-	-	222	39.2%	9	102.4%	(100.0%)
Public Safety	870	1 039	332	49.2%	22	2.5%	113	11.1%	-	-	365	35.8%	1	7.3%	(100.0%)
Housing	14 648	19 200	-	-	4 677	31.9%	6 660	46.1%	5 299	27.6%	16 636	86.6%	-	23.3%	(100.0%)
Health	-	-	-	-	-	-	-	-	(60)	-	(60)	-	-	-	(100.0%)
Economic and Environmental Services	**394**	**4 941**	**1 685**	**336.3%**	**90**	**17.9%**	**(17)**	**(.3%)**	**916**	**18.5%**	**2 674**	**54.3%**	**1 014**	**80.9%**	**(9.9%)**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	394	4 941	1 686	336.3%	90	17.9%	(17)	(.3%)	916	18.5%	2 682	54.3%	1 014	80.9%	(9.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**9 939**	**9 350**	**369**	**3.7%**	**1 340**	**13.5%**	**1 470**	**15.8%**	**4 020**	**49.4%**	**7 752**	**82.9%**	**2 881**	**60.7%**	**68.3%**
Electricity	-	8 000	-	-	1 278	-	1 564	19.6%	3 044	38.1%	5 878	73.5%	1 668	39.7%	82.5%
Water	-	900	110	-	47	-	108	11.9%	847	93.6%	1 132	125.1%	393	134.7%	139.6%
Waste Water Management	9 939	450	199	2.0%	-	-	13	2.9%	128	164.1%	341	211.7%	820	177.8%	(16.1%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16 Budget Main appropriation	2015/16 Budget Adjusted Budget	2015/16 First Quarter Actual Expenditure	2015/16 First Quarter 1st Q as % of Main appropriation	2015/16 Second Quarter Actual Expenditure	2015/16 Second Quarter 2nd Q as % of Main appropriation	2015/16 Third Quarter Actual Expenditure	2015/16 Third Quarter 3rd Q as % of adjusted budget	2015/16 Fourth Quarter Actual Expenditure	2015/16 Fourth Quarter 4th Q as % of adjusted budget	2015/16 Year to Date Actual Expenditure	2015/16 Year to Date Total Expenditure as % of adjusted	2014/15 Fourth Quarter Actual Expenditure	2014/15 Fourth Quarter Total Expenditure as % of adjusted	Q4 of 2014/15 to Q4 of 2015/16
Cash Flow from Operating Activities															
Receipts	**51 101**	**51 101**	**28 205**	**55.2%**	**27 511**	**53.8%**	**22 730**	**44.5%**	**6 851**	**13.4%**	**85 296**	**166.9%**	**11 662**	**152.8%**	**(41.3%)**
Property rates, penalties and collection charges	2 830	2 830	1 311	46.3%	558	21.1%	343	12.9%	316	11.9%	2 528	95.4%	471	141.5%	(32.9%)
Service charges	10 662	10 662	3 388	30.8%	3 466	33.1%	3 755	35.8%	3 966	39.8%	14 666	97.4%	3 131	66.4%	27.8%
Other revenue	2 241	2 241	3 997	76.4%	10 418	294.2%	10 382	239.2%	(7 312)	149.7%	24 228	464.2%	4 648	612.2%	(649.1%)
Government - operating	15 604	15 604	9 438	32.8%	7 794	49.9%	3 333	21.3%			19 565	134.6%	2 614	156.3%	153.3%
Government - capital	19 764	19 764	9 738	36.8%			4 917	24.9%	9 827	81.2%	24 482	137.8%	2 814	159.8%	249.3%
Interest	600	600	328	31.7%	275	41.6%	784	43.7%	552	38.2%	7 041	157.8%	846	133.6%	5.4%
Dividends															
Payments	**(36 133)**	**(36 133)**	**(22 821)**	**66.1%**	**(6 926)**	**23.4%**	**(12 944)**	**33.9%**	**(15 188)**	**39.8%**	**(59 871)**	**157.2%**	**(12 998)**	**136.7%**	**16.8%**
Suppliers and employees	(37 625)	(37 625)	(22 482)	59.8%	(9 380)	24.9%	(12 389)	33.0%	(13 638)	37.0%	(58 190)	154.7%	(12 225)	157.1%	14.0%

Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(529)	(529)	(439)	82.9%	469	-188.6%	(549)	-103.3%	(1 258)	238.4%	(1 777)	336.7%	(779)	-634.4%	-52.4%
Net Cash from/(used) Operating Activities	**12 949**	**12 949**	**3 284**	**-60.8%**	**10 598**	**-143.8%**	**9 785**	**-73.6%**	**(8 335)**	**-64.4%)**	**25 225**	**-185.8%**	**(1 394)**	**-105.2%**	**-457.9%**
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(11 618)	(11 618)	(2 339)	20.1%	(6 157)	53.0%	(10 674)	91.9%	(11 518)	99.1%	(30 669)	264.1%	(4 372)	148.1%	163.4%
Net Cash from/(used) Investing Activities	**(11 618)**	**(11 618)**	**(2 339)**	**20.1%**	**(6 157)**	**53.0%**	**(10 674)**	**91.9%**	**(11 518)**	**99.1%**	**(30 669)**	**264.1%**	**(4 372)**	**148.1%**	**163.4%**
Cash Flow from Financing Activities															
Receipts	-	-	16	-	12	-	40	-	38	-	99	-	11	-	161.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	16	-	12	-	40	-	38	-	99	-	11	-	161.2%
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	16	-	12	-	40	-	38	-	99	-	11	-	161.2%
Net Increase/(Decrease) in cash held	**1 330**	**1 330**	**2 962**	**222.7%**	**12 445**	**935.8%**	**(849)**	**-63.8%)**	**(19 824)**	**(1 490.8%)**	**(5 345)**	**(395.9%)**	**(5 755)**	**93 946.2%**	**244.4%**
Cash/cash equivalents at the year begin:	-	14 758	15 181		18 123		30 568	207.1%	29 719	201.4%	15 181	102.7%	54 825	181.2%	49.5%
Cash/cash equivalents at the year end:	1 330	16 088	18 143	1 362.8%	30 568	2 299.6%	**29 719**	**184.7%**	**9 896**	**61.5%**	**9 836**	**61.2%**	**14 135**	**177.2%**	**(29.9%)**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off in Debtors		Impairment -Bad Debts i/t Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	103	449%	29	8.9%	23	7.0%	264	68.6%	397	6.8%	-	-	-	-
Trade and Other Receivables from Exchange Transac	668	76.0%	36	1.8%	18	2.2%	172	259.9%	895	15.6%	-	-	-	-
Receivables from Non-exchange Transactions - Prop	686	(3.6%)	31	8%	30	8%	2 621	551.1%	3 468	43.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Wat	71	15.8%	31	6.7%	18	3.6%	339	73.5%	461	8.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	28	16.2%	16	9.7%	14	8.2%	112	65.9%	170	3.1%	-	-	-	-
Receivables from Exchange Transactions - Property R	8	2.0%	10	2.5%	20	4.8%	378	89.7%	419	7.6%	-	-	-	-
Interest on Arrear Debtor Accounts	25	3.0%	654	78.9%	-	-	153	18.2%	831	15.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10)	(13.6%)	1	2.2%	-	-	46	121.6%	40	2%	-	-	-	-
Total By Income Source	**782**	**12.7%**	**783**	**14.1%**	**115**	**2.1%**	**3 945**	**71.2%**	**5 546**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	598	7.9%	20	1.4%	23	1.7%	1 222	89.1%	1 372	24.8%	-	-	-	-
Commercial	331	62.4%	26	5.7%	19	4.0%	33	5.7%	390	6.9%	-	-	-	-
Households	221	7.4%	736	25.2%	73	2.5%	2 689	72.0%	3 680	64.6%	-	-	-	-
Other	101	46.3%	1	4%	1	1.1%	101	48.1%	202	3.7%	-	-	-	-
Total By Customer Group	**782**	**12.7%**	**783**	**14.1%**	**115**	**2.1%**	**3 945**	**71.2%**	**5 546**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Pete Williams	023 051 1019
Financial Manager	Mrs AS Groenewald	023 051 1019

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE- PRINCE ALBERT (WC052)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**53 782**	**73 689**	**14 947**	**27.8%**	**8 903**	**16.6%**	**8 229**	**11.2%**	**9 520**	**12.9%**	**41 599**	**56.5%**	**9 542**	**88.8%**	**(.2%)**
Property rates	2 731	2481	1 202	44.0%	502	18.4%	349	12.7%	511	19.1%	2 553	90.2%	467	93.7%	9.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 627	11930	3 084	26.4%	2 628	20.6%	2 032	17.0%	3 142	26.3%	10 884	91.2%	2 725	101.5%	15.3%
Service charges - water revenue	2 810	2770	756	26.9%	407	14.2%	744	26.9%	868	29.2%	2 662	96.2%	733	102.9%	18.4%
Service charges - sanitation revenue	2 061	2177	612	29.7%	572	27.8%	292	13.4%	547	25.1%	2 033	93.4%	566	119.5%	(3.2%)
Service charges - refuse revenue	1 201	1 201	358	29.4%	342	27.9%	170	14.2%	314	26.2%	1 182	98.4%	335	103.2%	(6.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	333	341	109	32.7%	80	24.1%	54	14.1%	80	22.9%	328	88.1%	33	218.2%	139.8%
Interest earned - external investments	500	1 310	334	66.8%	342	68.4%	270	20.6%	339	41.2%	1 476	112.7%	173	109.5%	211.6%
Interest earned - outstanding debtors	600	1 000	216	35.9%	231	38.4%	168	16.8%	261	26.1%	813	81.3%	196	118.7%	33.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	8 852	3782	294	3.3%	1 027	11.6%	733	19.4%	317	8.4%	2 953	78.1%	731	38.8%	(56.6%)
Licences and permits	220	220	332	150.2%	294	133.6%	220	104.2%	208	94.3%	1 053	478.2%	218	110.9%	(348%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	21 202	42 160	7 646	36.0%	1 847	8.7%	2 985	7.1%	2 421	5.8%	14 938	35.4%	3 256	94.8%	(25.6%)
Other own revenue	418	4 696	85	20.4%	160	38.3%	157	3.9%	324	8.3%	841	18.8%	68	17.9%	466.8%
Gains on disposal of PPE	-	-	-	-	-	-	77	-	(42)	-	42	-	2	-	(3400%)
Operating Expenditure	**53 779**	**59 527**	**10 970**	**20.4%**	**12 533**	**23.3%**	**8 677**	**11.2%**	**11 421**	**19.2%**	**41 600**	**69.9%**	**13 377**	**67.9%**	**(14.6%)**
Employee related costs	14 248	13 738	2 988	20.1%	3 344	23.5%	2 047	14.9%	2 707	19.7%	10 967	79.8%	3 029	93.2%	(10.7%)
Remuneration of councillors	2 302	2 302	603	23.4%	402	16.6%	400	15.6%	648	25.1%	2 053	79.6%	702	98.4%	(7.7%)
Debt impairment	8 753	5 300	582	6.4%	564	6.4%	380	7.2%	538	10.5%	2 066	39.0%	541	99.9%	3.1%
Depreciation and asset impairment	1 995	1 995	474	25.0%	474	25.0%	318	15.7%	474	25.0%	1 737	91.7%	426	100.0%	11.1%
Finance charges	300	270	-	-	-	-	-	-	28	5.0%	28	5.0%	-	-	(100.0%)
Bulk purchases	9 081	8 471	2 324	26.0%	1 517	15.8%	1 110	11.7%	1 751	18.5%	6 662	72.4%	2 128	106.8%	(21.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 282	1 887	145	11.3%	-	-	-	-	22	1.1%	168	8.8%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 151	24 564	3 754	24.8%	6 233	41.2%	2 422	10.1%	5 283	21.9%	17 692	72.0%	6 018	93.8%	(18.9%)
Loss on disposal of PPE	-	-	27	-	-	-	-	-	-	-	27	-	-	-	-
Surplus/(Deficit)	**3**	**14 162**	**3 977**		**(3 630)**		**1 552**		**(1 901)**		**(1)**		**(3 835)**		
Transfers recognised - capital	10 293	12 735	1 808	17.6%	337	3.3%	437	3.4%	797	6.9%	3 349	26.3%	3 349	86.3%	(77.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	(9 535)	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**10 296**	**17 362**	**5 785**		**(3 273)**		**1 989**		**(1 103)**		**3 348**		**(485)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**10 296**	**17 362**	**5 785**		**(3 273)**		**1 989**		**(1 103)**		**3 348**		**(485)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**10 296**	**17 362**	**5 785**		**(3 273)**		**1 989**		**(1 103)**		**3 348**		**(485)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**10 296**	**17 362**	**5 785**		**(3 273)**		**1 989**		**(1 103)**		**3 348**		**(485)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**10 293**	**31 778**	**1 925**	**18.7%**	**550**	**5.3%**	**2 063**	**9.1%**	**5 552**	**17.5%**	**10 929**	**34.4%**	**963**	**163.1%**	**476.6%**
National Government	10 033	11 253	1 740	17.3%	394	3.8%	2 063	25.7%	5 552	49.3%	10 577	93.7%	873	186.3%	535.9%
Provincial Government	-	10 960	181	-	156	-	-	-	(48)	1.4%	290	2.7%	-	213.5%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**10 033**	**22 278**	**1 920**	**19.0%**	**550**	**5.4%**	**2 063**	**13.0%**	**5 552**	**24.7%**	**10 076**	**48.8%**	**873**	**197.1%**	**536.6%**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	260	-	4	2.2%	-	-	-	-	48	-	53	-	90	98.5%	(46.2%)
Public contributions and donations	-	9 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**10 293**	**31 778**	**1 925**	**18.7%**	**550**	**5.3%**	**2 063**	**9.1%**	**5 552**	**17.5%**	**10 929**	**34.4%**	**963**	**163.1%**	**476.6%**
Governance and Administration	768	4 768	164	21.3%	-	-	-	-	58	4%	221	4.1%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	268	268	164	61.3%	-	-	-	-	22	11.2%	186	69.1%	-	-	(100.0%)
Corporate Services	-	4 500	-	-	-	-	-	-	-	2%	73	2%	-	-	(100.0%)
Community and Public Safety	3 140	6 140	341	9.9%	43	1.4%	-	-	(14)	1.9%	362	4.9%	868	391.1%	(101.7%)
Community & Social Services	-	5 000	-	-	-	-	-	-	(18)	1.2%	(18)	1.2%	-	-	(100.0%)
Sport And Recreation	2 140	141	33	1.5%	-	-	-	-	-	-	33	21.6%	868	86.2%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	181	-	42	-	-	-	-	-	243	-	-	213.6%	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**830**	**830**	**753**	**90.8%**	**-**	**-**	**1 477**	**178.1%**	**1 750**	**211.0%**	**3 980**	**480.7%**	**90**	**387.3%**	**1 839.5%**
Planning and Development	-	-	-	-	-	-	-	-	6	-	6	-	-	-	(100.0%)
Road Transport	830	830	753	90.8%	-	-	1 477	178.1%	1 751	211.1%	3 981	479.9%	90	0.0%	1 852.4%
Environmental Protection	-	-	-	-	-	-	-	-	(7)	-	(7)	-	-	-	-
Trading Services	**7 113**	**20 837**	**785**	**11.2%**	**488**	**6.9%**	**1 423**	**6.8%**	**3 778**	**18.1%**	**6 466**	**31.0%**	**87**	**75.8%**	**5 547.7%**
Electricity	2 600	2 200	688	16.7%	-	-	-	-	50	2%	688	130%	-	-	(100.0%)
Water	2 159	3 618	128	5.9%	26	1.2%	7	2%	1 644	64.7%	2 117	70.1%	198	115.3%	1 711.5%
Waste Water Management	1 904	14 629	167	8.8%	462	23.6%	1 416	9.7%	1 860	12.3%	3 842	26.2%	915	61.7%	(4 494.7%)
Waste Management	-	-	-	-	-	-	-	-	15	-	15	-	(27.6%)	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**53 879**	**86 419**	**23 638**	**43.9%**	**17 522**	**32.5%**	**1 969**	**2.3%**	**11 003**	**12.7%**	**54 125**	**62.6%**	**7 672**	**89.9%**	**43.4%**
Property rates, penalties and collection charges	2 446	2 681	942	38.5%	1 249	51.0%	312	11.6%	510	19.0%	3 013	112.4%	356	95.4%	43.1%
Service charges	17 463	18 197	4 282	24.5%	3 466	19.8%	3 457	19.0%	4 668	37.4%	15 873	83.4%	4 064	197.3%	15.8%
Other revenue	2 543	8 454	1 112	43.7%	855	33.6%	(1 667)	(32.3%)	368	4.3%	672	8.7%	648	149.4%	(42.7%)
Government - operating	22 533	41 456	9 977	44.3%	9 796	43.5%	917	2.2%	(588)	(1.9%)	19 104	46.6%	1 638	101.4%	(159.9%)
Government - capital	8 894	13 631	6 307	70.9%	1 700	19.1%			5 000	36.7%	13 007	95.4%		0.0%	(273.2%)
Interest	800	2 000	338	84.5%	217	43.4%	250	11.7%	530	23.2%	1 335	66.8%	165	33.4%	(27.2%)
Dividends					241				214		214				
Payments	**(41 387)**	**(54 227)**	**(12 471)**	**30.1%**	**(12 726)**	**30.7%**	**(1 768)**	**3.3%**	**(9 462)**	**15.6%**	**(35 448)**	**65.4%**	**(15 221)**	**81.1%**	**(44.3%)**
Suppliers and employees	(41 387)	(53 627)	(12 471)	30.1%	(12 726)	30.7%	(1 768)	3.3%	(9 462)	15.8%	(35 448)	66.1%	(15 221)	81.1%	(44.2%)

Finance charges	-	(574)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	**12 492**	**32 152**	**11 139**	**89.4%**	**4 797**	**36.4%**	**293**	**.6%**	**2 521**	**7.8%**	**10 677**	**58.8%**	**(7 548)**	**114.1%**	**(123.4%)**
Cash Flow from Investing Activities																
Receipts	-	**9 500**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	9 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(10 233)**	**(30 369)**	**-**	**-**	**(66)**	**0.0%**	**(2 590)**	**7.1%**	**(5 127)**	**14.1%**	**(7 905)**	**21.4%**	**-**	**93.0%**	**(100.0%)**
Capital assets	(10 233)	(30 369)	-	-	(66)	0.0%	(2 590)	7.1%	(5 127)	14.1%	(7 905)	21.4%	-	93.0%	(100.0%)
Net Cash from/(used) Investing Activities	**(10 233)**	**(20 869)**	**-**	**-**	**(66)**	**0.0%**	**(2 590)**	**9.6%**	**(5 127)**	**19.1%**	**(7 905)**	**29.0%**	**-**	**93.0%**	**(100.0%)**
Cash Flow from Financing Activities																
Receipts	-	-	**9**	-	**7**	-	**3**	-	**2**	-	**21**	-	**5**	**70.2%**	**(62.6%)**
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	9	-	7	-	3	-	2	-	21	-	5	70.2%	(62.6%)
Payments	-	-	-	-	-	-	-	-	9	-	9	-	-	-	(100.0%)	
Repayment of borrowing	-	-	-	-	-	-	-	-	9	-	9	-	-	-	(100.0%)	
Net Cash from/(used) Financing Activities	-	-	**9**	-	**7**	-	**3**	-	**5**	-	**24**	-	**5**	**(110.8%)**	**(5.3%)**	
Net Increase/(Decrease) in cash held	**2 259**	**9 283**	**11 148**	**510.2%**	**4 736**	**215.0%**	**(2 376)**	**(44.8%)**	**(2 607)**	**(49.0%)**	**10 797**	**205.5%**	**(7 543)**	**17.8%**	**(93.3%)**	
Cash/cash equivalents at the year begin:	864	864	10 938	1 165.1%	21 998	2 665.0%	26 733	4 733.6%	24 357	4 311.5%	10 824	191.6%	8 424	33.2%	157.3%	
Cash/cash equivalents at the year end:	3 723	3 647	21 086	796.8%	26 765	616.6%	24 357	414.6%	21 756	370.2%	21 756	370.2%	1 915	87.8%	1037.3%	

Part 4: Debtor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	302	4.5%	167	2.9%	150	2.2%	6 247	89.4%	6 872	48.7%	237	4.6%	4 826	77.0%
Trade and Other Receivables from Exchange Transac	494	26.6%	138	6.5%	135	7.0%	1 097	54.5%	1 948	11.4%	64	3.6%	738	44.6%
Receivables from Non-exchange Transactions - Prop	(11)	(1.4%)	33	4.1%	33	3.9%	760	94.4%	784	5.4%	5	4%	268	33.3%
Receivables from Exchange Transactions - Waste Wa	66	2.2%	151	5.0%	142	4.7%	2 633	88.0%	2 992	20.8%	4	1%	2 466	82.5%
Receivables from Exchange Transactions - Waste Wa	133	4.6%	90	3.2%	84	2.9%	2 528	89.3%	2 833	19.7%	11	4%	2 239	79.0%
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	1 653	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	19	0.4%	17	0.1%	21	0.5%	232	81.1%	287	2.0%	3	-	186	64.8%
Total By Income Source	**955**	**6.6%**	**598**	**4.1%**	**565**	**4.1%**	**12 278**	**85.2%**	**14 414**	**100.0%**	**318**	**2.2%**	**11 483**	**79.6%**
Debtors Age Analysis By Customer Group														
Organs of State	531	17.0%	74	10.3%	68	9.6%	448	62.9%	711	4.9%	-	-	-	-
Commercial	69	7.4%	47	5.0%	48	5.2%	763	82.3%	926	6.4%	62	5.6%	-	-
Households	353	6.0%	477	3.7%	468	3.7%	11 067	86.6%	12 712	88.6%	256	2.1%	11 483	89.5%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	**955**	**6.6%**	**598**	**4.1%**	**585**	**4.1%**	**12 278**	**85.2%**	**14 414**	**100.0%**	**318**	**2.2%**	**11 483**	**79.6%**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 – 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	1 008	100.0%	-	-	-	-	-	-	1 008	4.7%
Bulk Water	-	-	-	-	-	-	132	100.0%	132	.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	49	62.7%	13	16.6%	-	-	16	20.3%	78	.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	20 531	100.0%	-	-	-	-	-	-	20 531	94.2%
Total	**21 588**	**99.3%**	**13**	**.1%**	**-**	**-**	**148**	**.7%**	**21 797**	**100.0%**

Contact Details

Municipal Manager	Mr Heinrich Mettler	023 041 1220
Financial Manager	Mr J Neethling	023 041 1036

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: BEAUFORT WEST (WC053)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	YeI Q to % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Ytfd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**257 177**	**287 684**	**76 040**	**29.6%**	**65 633**	**25.5%**	**59 043**	**20.2%**	**59 528**	**17.6%**	**250 244**	**86.9%**	**41 416**	**80.7%**	**22.0%**
Property rates	26 187	26 187	24 001	86.3%	427	1.3%	(40)	(.2%)	49	.3%	25 862	99.1%	846	100.8%	(107.0%)
Property rates - penalties and collection charges	600	600	104	16.8%	148	24.1%	144	23.0%	157	23.2%	553	89.2%	116	78.4%	40.1%
Service charges - electricity revenue	71 860	71 860	16 478	22.9%	17 121	23.8%	18 338	25.5%	19 660	26.3%	70 632	98.6%	17 718	97.5%	6.7%
Service charges - water revenue	13 167	13 130	2 667	20.3%	4 696	31.1%	4 784	31.5%	3 486	24.4%	15 631	100.0%	3 606	103.7%	(3.3%)
Service charges - sanitation revenue	12 418	12 403	4 314	34.7%	2 745	22.1%	2 727	21.9%	2 190	22.4%	12 376	101.0%	2 533	102.1%	10.1%
Service charges - refuse revenue	6 365	6 349	1 698	26.7%	1 482	23.2%	1 597	23.6%	1 541	24.1%	6 428	100.0%	1 356	101.9%	13.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 146	1 220	254	22.2%	293	25.6%	291	23.7%	356	29.2%	1 193	89.4%	295	123.3%	22.4%
Interest earned - external investments	1 249	1 249	-	-	317	25.3%	321	42.0%	797	61.5%	1 956	156.6%	681	166.2%	14.5%
Interest earned - outstanding debtors	2 130	2 130	426	19.9%	510	24.1%	530	25.0%	552	25.9%	2 018	94.8%	435	108.8%	27.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	16 132	46 008	1 932	12.0%	3 171	19.7%	3 132	6.8%	3 410	7.4%	11 663	25.3%	2 021	17.3%	68.3%
Licences and permits	598	598	102	17.0%	80	13.4%	192	32.7%	188	32.3%	563	94.1%	75	62.1%	153.0%
Agency services	678	678	172	25.7%	192	28.4%	168	25.2%	147	24.9%	668	98.5%	146	105.3%	14.8%
Transfers recognised - operational	56 681	50 676	20 446	36.7%	34 031	34.5%	23 198	24.2%	14 723	16.3%	92 417	96.3%	9 868	76.5%	57.3%
Other own revenue	5 827	7 314	1 347	21.8%	1 539	25.8%	2 550	34.9%	3 230	44.8%	8 914	117.8%	3 046	232.2%	7.3%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**268 715**	**300 305**	**49 900**	**18.6%**	**73 831**	**27.5%**	**62 293**	**20.7%**	**67 962**	**22.6%**	**253 987**	**84.6%**	**63 094**	**83.3%**	**7.7%**
Employee related costs	81 329	81 241	17 141	21.0%	21 181	26.0%	19 090	23.5%	19 514	22.8%	76 926	93.4%	17 489	97.5%	5.9%
Remuneration of councillors	4 776	4 776	1 087	22.8%	1 666	32.7%	1 271	26.6%	1 068	22.4%	4 522	94.7%	1 021	98.4%	(14.9%)
Debt impairment	7 191	37 233	1 274	17.7%	1 274	17.7%	1 799	4.8%	2 846	7.6%	7 193	19.2%	700	11.3%	279.4%
Depreciation and asset impairment	16 564	16 564	4 016	24.2%	4 016	24.2%	4 016	24.2%	4 016	24.2%	16 064	100.0%	3 770	100.2%	6.5%
Finance charges	1 639	1 639	256	15.6%	627	40.7%	136	8.9%	645	41.8%	1 664	107.9%	663	81.7%	(2.9%)
Bulk purchases	57 500	57 242	12 272	22.2%	12 057	21.1%	12 222	21.2%	12 689	22.2%	50 240	87.7%	10 515	85.8%	20.7%
Other Materials	26 553	26 610	2 434	9.8%	6 578	23.2%	2 661	11.1%	8 297	31.2%	20 072	76.2%	7 713	82.4%	7.6%
Contracted services	4 701	8 697	1 881	39.8%	2 534	53.2%	1 027	11.8%	2 754	31.7%	8 197	94.2%	1 430	73.4%	92.5%
Transfers and grants	63	63	39	48.8%	1	1.0%	2	8.3%	-	.0%	43	68.1%	-	100.0%	-
Other expenditure	67 190	66 791	8 520	12.7%	24 478	36.4%	19 767	29.6%	17 132	25.7%	69 819	104.6%	19 488	92.8%	(12.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**(11 538)**	**(12 621)**	**26 139**		**(8 198)**		**(4 250)**		**(17 434)**		**(3 743)**		**(21 678)**		
Transfers recognised - capital	19 643	28 631	2 868	22.3%	2 868	17.8%	1 774	6.2%	3 370	11.8%	11 880	41.8%	-		(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers and contributions	**8 105**	**16 230**	**30 007**		**(5 330)**		**(2 476)**		**(14 065)**		**8 243**		**(21 678)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**8 105**	**16 230**	**30 007**		**(5 330)**		**(2 476)**		**(14 065)**		**8 243**		**(21 678)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**8 105**	**16 230**	**30 007**		**(5 330)**		**(2 476)**		**(14 065)**		**8 243**		**(21 678)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**8 105**	**16 230**	**30 007**		**(5 330)**		**(2 476)**		**(14 065)**		**8 243**		**(21 678)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	YeI Q to % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Ytfd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**20 024**	**36 429**	**4 291**	**21.4%**	**3 494**	**17.9%**	**5 373**	**14.8%**	**9 257**	**25.4%**	**22 327**	**61.3%**	**14 982**	**87.7%**	**(37.9%)**
National Government	16 613	20 808	3 587	21.5%	2 833	17.0%	4 478	16.7%	4 503	16.8%	15 368	57.3%	13 433	94.6%	(66.5%)
Provincial Government	30	1 662	305	1 001.9%	148	493.7%	460	35.4%	809	54.9%	1 824	107.8%	809	82.3%	32.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**16 643**	**20 550**	**3 892**	**23.2%**	**2 998**	**17.8%**	**4 924**	**17.3%**	**5 432**	**19.1%**	**17 193**	**60.3%**	**14 042**	**93.8%**	**(61.3%)**
Borrowing	-	2 460	347	-	-	-	-	-	2 112	85.9%	2 460	100.0%	-	-	(100.0%)
Internally generated funds	3 381	5 319	59	1.7%	437	12.9%	362	7.4%	1 659	32.2%	2 557	48.7%	850	83.4%	97.7%
Public contributions and donations	-	101	18	-	-	-	59	58.4%	12	8.1%	88	58.4%	-	-	(100.0%)
Capital Expenditure Standard Classification	**20 024**	**36 429**	**4 291**	**21.4%**	**3 494**	**17.5%**	**5 373**	**14.8%**	**9 257**	**25.4%**	**22 327**	**61.3%**	**14 982**	**87.7%**	**(37.9%)**
Governance and Administration	**825**	**1 600**	**7**	**.9%**	**84**	**9.7%**	**498**	**44.9%**	**549**	**51.9%**	**1 063**	**74.7%**	**768**	**89.1%**	**(4.4%)**
Executive & Council	191	33	-	-	-	-	-	-	6	32.4%	6	32.4%	-	47.6%	(100.0%)
Budget & Treasury Office	53	146	5	1.3%	7	13.8%	12	31.2%	90	57.7%	97	65.4%	33	96.2%	65.4%
Corporate Services	580	1 422	1	.1%	84	7.6%	486	45.8%	220	23.1%	710	70.6%	255	79.7%	7.1%
Community and Public Safety	**3 787**	**1 948**	**186**	**4.9%**	**164**	**4.4%**	**441**	**17.8%**	**4 448**	**59.9%**	**3 240**	**41.3%**	**825**	**9.9%**	**39.7%**
Community & Social Services	103	808	301	286.7%	132	130.6%	93	11.5%	682	84.3%	1 207	149.4%	638	7.5%	3.5%
Sport And Recreation	2 405	2 024	89	3.8%	195	8.2%	348	13.7%	478	18.9%	1 068	42.2%	105	15.3%	356.6%
Public Safety	179	179	-	-	16	8.2%	3	2.0%	-	-	20	11.2%	158	173.1%	(100.0%)
Housing	10	10	-	-	-	-	-	-	-	-	-	-	6	23.1%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**2 427**	**6 561**	**1 469**	**58.0%**	**162**	**6.7%**	**2**	**-**	**2 678**	**40.8%**	**4 231**	**64.5%**	**2 486**	**76.2%**	**7.6%**
Planning and Development	28	501	-	-	15	54.0%	-	-	194	38.8%	197	37.7%	14	38.9%	1237.6%
Road Transport	2 407	6 033	1 469	58.3%	148	6.2%	2	-	2 484	41.4%	4 054	67.2%	2 474	76.4%	.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**13 913**	**25 327**	**2 486**	**17.9%**	**2 977**	**20.7%**	**4 493**	**17.7%**	**5 177**	**20.4%**	**15 016**	**59.3%**	**11 234**	**169.6%**	**(53.9%)**
Electricity	1 043	9 774	36	3.4%	112	10.7%	414	4.2%	2 138	21.9%	2 701	27.6%	8 797	112.3%	(75.8%)
Water	4 016	5 851	83	2.1%	439	10.9%	1 377	23.5%	2 023	34.7%	3 923	67.2%	1 398	99.6%	45.4%
Waste Water Management	8 308	9 027	2 367	28.5%	2 338	27.6%	2 688	29.8%	1 003	10.7%	8 396	89.8%	1 038	332.6%	(4.8%)
Waste Management	495	364	-	-	-	-	-	-	13	3.6%	13	16.8%	33	16.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**267 806**	**275 397**	**89 208**	**33.3%**	**73 350**	**27.4%**	**70 679**	**25.7%**	**38 860**	**14.1%**	**272 096**	**98.8%**	**33 485**	**96.7%**	**16.0%**
Property rates, penalties and collection charges	25 156	25 270	9 142	36.3%	5 753	22.9%	4 161	16.5%	4 652	18.4%	23 708	93.8%	3 778	97.8%	23.1%
Service charges	161 397	99 668	20 936	26.4%	24 266	23.8%	34 336	34.4%	23 481	23.5%	97 629	98.0%	21 648	97.7%	8.4%
Other revenue	22 021	22 744	5 356	26.1%	4 787	21.1%	6 712	29.5%	6 624	29.1%	24 514	107.8%	2 424	71.8%	89.4%
Government - operating	56 681	93 676	41 932	62.8%	39 665	41.1%	28 944	29.9%	2 994	3.2%	104 084	108.8%	3 318	110.8%	117.8%
Government - capital	1 000	3 000	1 447	48.2%	1 000	100.0%	1 000	33.3%			3 447	114.9%	1 318	131.8%	100.0%
Interest	1 215	1 552	345	22.2%	249	16.5%	1 078	33.2%	1 022	40.7%	2 692	164.7%	1 599	133.7%	21.4%
Dividends															
Payments	**(345 480)**	**(365 351)**	**(44 440)**	**10.1%**	**(98 512)**	**27.9%**	**(90 471)**	**23.6%**	**(61 950)**	**24.9%**	**(339 513)**	**93.8%**	**(59 534)**	**99.6%**	**4.4%**
Suppliers and employees	(343 887)	(343 752)	44 327	16.3%	(97 914)	27.9%	(88 339)	23.1%	(60 423)	24.9%	(229 558)	94.0%	(57 915)	99.8%	4.4%

Finance charges	(1 026)	(1 026)	(94)	5.3%	(687)	39.8%	(128)	8.3%	(630)	41.3%	(1 446)	93.8%	(626)	70.4%	2.0%
Transfers and grants	600	600	(55)	-66.8%	(1)	-1.2%	(3)	-8.3%	-	-	(59)	-58.1%	-	-100.3%	-
Net Cash from/(used) Operating Activities	**22 247**	**39 837**	**44 788**	**200.3%**	**4 838**	**21.7%**	**14 207**	**47.3%**	**(22 233)**	**(74.8%)**	**41 591**	**138.4%**	**(25 048)**	**125.3%**	**(11.2%)**
Cash Flow from Investing Activities															
Receipts	-	**(104)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(104)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(20 024)**	**(36 429)**	**(4 291)**	**21.4%**	**(3 494)**	**17.6%**	**(5 375)**	**14.8%**	**(9 257)**	**23.4%**	**(22 337)**	**61.3%**	**(14 902)**	**87.7%**	**(37.9%)**
Capital assets	(20 024)	(36 429)	(4 291)	21.4%	(3 494)	17.6%	(5 375)	14.8%	(9 257)	23.4%	(22 337)	61.3%	(14 902)	87.7%	(37.9%)
Net Cash from/(used) Investing Activities	**(20 024)**	**(36 533)**	**(4 291)**	**21.4%**	**(3 494)**	**17.6%**	**(5 375)**	**14.7%**	**(9 257)**	**25.3%**	**(22 337)**	**61.1%**	**(14 902)**	**88.7%**	**(37.9%)**
Cash Flow from Financing Activities															
Receipts	-	**147**	**30**	-	**(16)**	-	**40**	**27.5%**	**(10)**	**(7.8%)**	**46**	**31.6%**	**53**	**2.1%**	**(119.5%)**
Short-term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	147	30	-	(16)	-	40	27.5%	(10)	(7.8%)	46	314%	53	64.4%	(119.5%)
Payments	**(1 978)**	**(644)**	**(170)**	**8.9%**	**(431)**	**67.7%**	**(149)**	**14.7%**	**(639)**	**64.8%**	**(1 727)**	**468.1%**	**(631)**	**61.7%**	**3.1%**
Repayment of borrowing	(1 978)	(644)	(170)	8.9%	(431)	67.7%	(149)	14.7%	(639)	64.8%	(1 727)	468.1%	(631)	61.7%	3.1%
Net Cash from/(used) Financing Activities	**(1 978)**	**(627)**	**(140)**	**7.1%**	**(645)**	**22.4%**	**(109)**	**11.9%**	**(648)**	**77.4%**	**(1 680)**	**182.7%**	**(572)**	**374.1%**	**13.2%**
Net Increase/(Decrease) in cash held	**345**	**(7 323)**	**40 338**	**11 703.8%**	**794**	**230.3%**	**8 733**	**(119.1%)**	**(32 137)**	**438.2%**	**17 725**	**(241.7%)**	**(40 522)**	**(96.5%)**	**(20.7%)**
Cash/cash equivalents at the year begin:	3 603	13 116	10 116	393.4%	32 452	1 680.6%	34 246	413.6%	62 979	480.2%	13 116	100.0%	54 148	46.8%	16.3%
Cash/cash equivalents at the year end:	**3 948**	**5 793**	**50 452**	**1 391.7%**	**34 246**	**1 371.6%**	**42 979**	**1 689.6%**	**30 841**	**532.3%**	**30 841**	**532.3%**	**13 626**	**377.4%**	**126.4%**

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	1 307	20.8%	268	6.4%	224	4.0%	3 494	66.0%	5 427	8.1%	1 082	199%	935	17.0%
Receivables from Exchange Transactions	4 694	75.8%	420	6.3%	178	1.8%	1 039	10.8%	6 440	9.7%	80	1.2%	694	1.4%
Receivables from Non-exchange Transactions - Proper	1 505	23.7%	346	5.8%	232	3.8%	3 922	66.6%	5 882	8.8%	729	12.2%	1 438	24.5%
Receivables from Exchange Transactions - Waste Wat	1 103	10.5%	419	4.0%	388	3.6%	8 623	82.0%	10 513	15.7%	702	6.7%	2 694	24.5%
Receivables from Exchange Transactions - Waste Ma	604	9.1%	359	5.8%	222	3.4%	5 533	83.7%	6 668	9.9%	1 103	17.0%	1 607	28.0%
Receivables from Exchange Transactions - Property R	5	8.1%	1	1.2%	1	1.6%	56	89.2%	62	1%	23	36.1%	12	18.5%
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 007	6.3%	1 217	4.1%	897	4.8%	27 722	86.8%	31 844	47.2%	1 722	5.4%	-	-
Total By Income Source	**11 345**	**16.8%**	**3 046**	**4.5%**	**2 074**	**3.1%**	**50 551**	**75.4%**	**66 966**	**100.0%**	**5 459**	**8.2%**	**7 191**	**10.8%**
Debtors Age Analysis By Customer Group														
Organs of State	891	56.9%	65	4.9%	45	2.6%	610	39.6%	1 722	2.6%	-	-	-	-
Commercial	1 050	30.7%	210	6.3%	61	1.8%	1 994	59.2%	3 365	5.0%	-	-	-	-
Households	7 889	20.7%	2 552	6.8%	1 847	5.0%	25 600	67.5%	37 888	56.6%	5 459	69%	7 191	13.5%
Other	2 515	32.0%	218	3.0%	121	1.5%	4 998	63.1%	7 922	3.9%	-	-	-	-
Total By Customer Group	**11 345**	**16.9%**	**3 046**	**4.5%**	**2 074**	**3.1%**	**50 551**	**75.4%**	**66 966**	**100.0%**	**5 459**	**8.2%**	**7 191**	**10.8%**

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	6 644	100.0%	-	-	-	-	-	-	6 644	76.7%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	727	100.0%	-	-	-	-	-	-	727	8.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 166	89.7%	69	5.1%	5	.3%	73	5.4%	1 347	15.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**8 776**	**98.3%**	**69**	**.8%**	**5**	**.1%**	**73**	**.8%**	**8 918**	**100.0%**

Contact Details

Municipal Manager	Mr Jeptha Boogaard	023 414 8020
Financial Manager	Mr F Sarfield	023 414 8145

Source Local Government Database

1. All figures in this report are unaudited.

WESTERN CAPE: CENTRAL KAROO (DC5)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**76 498**	**86 005**	**19 121**	**24.4%**	**23 450**	**29.9%**	**17 127**	**19.7%**	**16 918**	**21.7%**	**76 616**	**89.4%**	**12 885**	**86.8%**	**46.7%**
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	105	50	19	15.9%	16	14.6%	19	32.7%	16	32.7%	70	139.4%	18	100.0%	-9.0%
Interest earned - external investments	200	200	176	88.2%	74	37.1%	171	34.2%	83	12.5%	494	99.8%	117	223.2%	-46.2%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	3 421	3 774	750	21.9%	750	21.9%	750	19.9%	822	21.2%	3 652	80.9%	898	79.9%	2%
Transfers recognised - operational	34 201	36 417	12 035	35.2%	8 058	23.2%	4 153	11.2%	4 739	12.9%	28 985	79.2%	1 066	68.8%	239.8%
Other own revenue	38 456	45 565	6 141	16.0%	14 552	37.8%	12 034	29.1%	13 298	28.9%	46 024	99.9%	10 806	106.3%	23.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	**76 202**	**86 872**	**14 904**	**19.1%**	**21 080**	**27.0%**	**25 451**	**29.3%**	**16 577**	**19.1%**	**78 011**	**89.8%**	**10 152**	**81.2%**	**2.6%**
Employee related costs	14 415	15 270	2 428	16.8%	3 127	21.7%	2 418	15.7%	2 241	15.0%	10 214	66.8%	2 432	67.5%	-5.4%
Remuneration of councillors	3 439	3 439	800	23.4%	786	22.9%	678	20.6%	710	20.6%	2 174	63.7%	932	69.0%	-23.9%
Debt impairment	-	-	-	-	64	-	22	-	310	-	792	-	90	-	122.7%
Depreciation and asset impairment	375	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	139	139	-	-	-	-	-	-	-	-	-	-	16	4.8%	-100.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	59 841	67 692	11 191	18.7%	17 103	28.6%	22 122	32.8%	13 301	19.8%	63 777	94.4%	12 676	84.1%	5.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	**296**	**133**	**4 218**		**2 370**		**(8 324)**		**2 341**		**605**		**(3 268)**		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	**296**	**133**	**4 218**		**2 370**		**(8 324)**		**2 341**		**605**		**(3 268)**		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	**296**	**133**	**4 218**		**2 370**		**(8 324)**		**2 341**		**605**		**(3 268)**		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	**296**	**133**	**4 218**		**2 370**		**(8 324)**		**2 341**		**605**		**(3 268)**		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	**296**	**133**	**4 218**		**2 370**		**(8 324)**		**2 341**		**605**		**(3 268)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**295**	**115**	**11**	**3.7%**	**45**	**15.1%**	**-**	**-**	**-**	**-**	**55**	**48.3%**	**72**	**57.9%**	**(100.0%)**
National Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	295	115	11	3.7%	45	15.1%	-	-	-	-	55	48.3%	72	57.9%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	**295**	**115**	**11**	**3.7%**	**45**	**15.1%**	**-**	**-**	**-**	**-**	**55**	**48.3%**	**72**	**57.9%**	**(100.0%)**
Governance and Administration	**164**	**115**	**11**	**6.7%**	**45**	**27.4%**	**-**	**-**	**-**	**-**	**55**	**48.1%**	**72**	**57.9%**	**(100.0%)**
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	266	115	11	3.7%	45	16.1%	-	-	-	-	55	48.3%	72	58.0%	(100.0%)
Community and Public Safety	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**78 174**	**82 688**	**23 877**	**30.5%**	**34 459**	**44.1%**	**26 012**	**31.5%**	**16 507**	**20.0%**	**100 854**	**122.0%**	**12 152**	**84.6%**	**35.8%**
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	41 673	45 522	11 394	27.3%	26 867	64.5%	18 588	40.8%	16 449	36.1%	73 298	160.9%	13 016	51.4%	34.2%
Government - operating	36 501	36 617	12 356	33.9%	7 518	20.7%	7 242	19.8%	-	-	27 066	73.9%	-	118.7%	-
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	200	550	176	88.2%	74	37.1%	171	34.2%	60	12.0%	484	96.8%	77	200.3%	(18.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(77 413)**	**(77 648)**	**(26 850)**	**34.7%**	**(30 314)**	**39.2%**	**(31 544)**	**40.5%**	**(19 685)**	**24.0%**	**(107 394)**	**138.8%**	**(15 376)**	**86.9%**	**31.5%**
Suppliers and employees	(77 213)	(77 703)	(26 850)	34.7%	(30 314)	39.2%	(31 544)	40.6%	(19 685)	24.0%	(107 394)	138.2%	(15 376)	87.3%	21.7%

Finance charges	(139)	(139)	-	-	-	-	-	-	-	-	-	-	(139)	4.8%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Operating Activities	**701**	**4 634**	**(2 973)**	**(390.7%)**	**4 146**	**544.6%**	**(5 533)**	**(114.4%)**	**(2 178)**	**(45.1%)**	**(6 539)**	**(135.3%)**	**(3 223)**	**57.8%**	**(32.4%)**
Cash Flow from Investing Activities															
Receipts	**(648)**	**(434)**	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	(648)	(434)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**(200)**	**(113)**	**(11)**	**2.7%**	**(42)**	**10.1%**	**-**	**-**	**-**	**-**	**(55)**	**48.2%**	**(87)**	**58.1%**	**(100.0%)**
Capital assets	(200)	(113)	(11)	2.7%	(42)	10.1%	-	-	-	-	(55)	48.2%	(87)	58.1%	(100.0%)
Net Cash from/(used) Investing Activities	**(848)**	**(548)**	**(11)**	**1.2%**	**(42)**	**4.7%**	**-**	**-**	**-**	**-**	**(55)**	**10.1%**	**(87)**	**20.5%**	**(100.0%)**
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	**37**	**37**	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	37	37	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	**37**	**37**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Net Increase/(Decrease) in cash held	**(148)**	**4 323**	**(2 984)**	**2 052.5%**	**4 104**	**(2 819.8%)**	**(5 533)**	**(128.0%)**	**(2 178)**	**(50.4%)**	**(6 595)**	**(152.6%)**	**(3 310)**	**64.0%**	**(34.2%)**
Cash/cash equivalents at the year begin:	10 201	6 917	10 201	100.0%	7 217	70.7%	11 317	163.6%	5 783	83.6%	10 201	147.5%	6 918	46.7%	(32.1%)
Cash/cash equivalents at the year end:	**10 054**	**11 240**	**7 217**	**71.8%**	**11 317**	**112.5%**	**5 783**	**51.5%**	**3 606**	**32.1%**	**3 606**	**32.1%**	**3 608**	**32.4%**	**(35.7%)**

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts i to Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Prop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Ma	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wa	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	548	100.0%	548	100.0%	-	-	-	-
Total By Income Source	**-**	**-**	**-**	**-**	**-**	**-**	**548**	**100.0%**	**548**	**100.0%**	**-**	**-**	**-**	**-**
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	548	100.0%	548	100.0%	-	-	-	-
Total By Customer Group	**-**	**-**	**-**	**-**	**-**	**-**	**548**	**100.0%**	**548**	**100.0%**	**-**	**-**	**-**	**-**

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Contact Details

Municipal Manager	Mr Stefanus Jooste	
Financial Manager		023-449-1000

Source Local Government Database

1. All figures in this report are unaudited.

AGGREGATED INFORMATION FOR NATIONAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2016 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Operating Revenue and Expenditure															
Operating Revenue	**304 254 681**	**305 191 688**	**85 580 581**	**28.1%**	**73 403 348**	**24.1%**	**71 243 358**	**23.3%**	**61 911 402**	**20.3%**	**292 211 688**	**95.7%**	**56 986 866**	**96.5%**	**8.6%**
Property rates	47 308 845	47 338 788	14 119 167	29.8%	11 621 026	24.5%	10 917 156	23.1%	11 939 291	25.2%	48 596 639	103.2%	10 423 538	102.8%	14.6%
Property rates - penalties and collection charges	562 184	545 039	138 702	24.6%	142 462	25.3%	98 953	18.2%	139 162	25.5%	519 284	95.8%	124 569	102.8%	11.7%
Service charges - electricity revenue	101 987 967	100 514 222	26 387 060	25.9%	22 291 594	21.9%	22 238 746	22.1%	23 053 222	22.9%	93 932 622	93.4%	21 230 884	94.3%	8.6%
Service charges - water revenue	31 869 892	31 684 491	7 164 722	22.5%	7 982 241	24.6%	7 707 179	24.3%	7 719 630	24.4%	30 413 164	96.0%	7 008 676	97.9%	10.1%
Service charges - sanitation revenue	12 663 169	12 919 218	3 266 313	26.1%	2 903 944	23.9%	3 155 115	24.4%	2 952 279	22.9%	12 317 650	95.3%	2 569 998	99.1%	14.9%
Service charges - refuse revenue	9 568 776	9 723 946	2 471 499	25.8%	2 346 920	24.5%	2 395 629	24.3%	2 339 841	24.3%	9 553 820	98.2%	2 160 455	98.6%	9.2%
Service charges - other	1 575 167	1 770 453	631 262	40.1%	380 320	24.2%	458 489	25.7%	427 735	20.9%	1 927 796	108.9%	391 666	78.9%	20.6%
Rental of facilities and equipment	2 004 991	1 984 127	452 979	21.6%	494 790	22.7%	458 439	23.7%	439 807	21.6%	1 746 015	88.0%	416 666	85.4%	2.8%
Interest earned - external investments	2 266 261	3 678 230	779 781	23.6%	990 930	30.1%	1 115 640	30.3%	850 986	24.3%	3 786 967	102.9%	1 068 648	121.2%	(16.0%)
Interest earned - outstanding debtors	3 402 985	3 545 410	944 268	27.3%	1 070 102	31.6%	1 115 668	31.4%	1 186 988	33.5%	4 317 024	121.8%	920 498	112.7%	29.0%
Dividends received	409	1 130	112	27.4%	717	175.7%	302	26.8%	102	13.6%	1 286	113.8%	2 784	4 092.3%	(64.4%)
Fines	4 217 481	4 273 122	663 909	15.8%	747 792	17.7%	748 144	17.5%	968 040	22.7%	3 126 437	71.8%	1 008 336	90.3%	(3.9%)
Licences and permits	806 206	792 634	172 457	20.8%	180 281	22.4%	187 902	23.7%	214 340	27.0%	758 845	90.6%	199 927	92.6%	7.2%
Agency services	3 158 326	2 715 518	494 204	22.3%	697 743	23.7%	486 606	23.2%	609 634	28.8%	2 087 538	99.7%	524 398	100.1%	16.1%
Transfers recognised - operational	64 562 003	65 306 061	23 610 067	36.9%	17 452 702	27.0%	16 516 499	25.3%	5 602 723	8.6%	63 382 011	97.1%	6 167 748	93.7%	(9.2%)
Other own revenue	17 324 121	19 267 540	4 599 956	23.4%	4 191 613	23.7%	3 630 827	29.0%	2 237 564	17.7%	15 150 232	83.8%	2 671 483	92.9%	21.2%
Gains on disposal of PPE	893 894	912 758	23 574	4.2%	91 108	10.9%	33 660	5.3%	193 589	31.4%	211 409	33.8%	60 238	48.7%	182.2%
Operating Expenditure	**386 137 714**	**390 079 478**	**86 169 706**	**21.6%**	**72 236 191**	**23.8%**	**66 129 210**	**21.2%**	**76 566 856**	**24.7%**	**301 155 970**	**88.7%**	**69 897 925**	**90.0%**	**11.0%**
Employee related costs	81 360 927	80 826 640	19 476 225	22.7%	21 088 668	25.9%	19 462 450	24.1%	19 300 466	24.9%	79 387 810	97.6%	17 391 598	95.8%	11.3%
Remuneration of councillors	3 649 201	3 488 142	810 304	22.8%	851 347	23.8%	827 399	28.5%	859 408	22.7%	3 348 165	96.2%	914 882	94.4%	(6.2%)
Debt impairment	15 150 369	15 550 917	2 422 451	16.9%	2 339 546	15.4%	2 967 884	19.1%	4 043 344	26.0%	11 782 225	75.6%	2 508 117	69.4%	61.2%
Depreciation and asset impairment	24 799 984	24 931 023	5 949 923	15.3%	4 775 140	19.3%	5 188 339	20.8%	4 220 259	17.0%	16 913 236	72.0%	4 384 580	73.4%	(3.7%)
Finance charges	6 186 266	7 788 371	1 334 739	16.3%	2 035 346	24.7%	1 120 546	14.4%	2 201 390	28.3%	6 691 910	85.9%	1 988 423	85.1%	10.7%
Bulk purchases	68 766 007	67 981 132	23 179 769	26.1%	15 481 668	21.6%	16 698 338	21.3%	22 699 775	35.1%	83 492 768	84.6%	19 126 357	95.2%	15.5%
Other Materials	7 155 043	8 019 282	1 680 165	23.8%	2 602 511	40.6%	1 518 604	18.9%	1 604 186	24.6%	6 060 645	100.6%	1 702 867	84.5%	11.5%
Contracted services	22 822 825	23 594 264	3 966 868	17.9%	5 799 994	25.6%	4 618 077	19.6%	6 611 070	28.1%	20 992 963	89.7%	6 822 757	93.4%	1%
Transfers and grants	6 472 206	7 430 334	1 316 429	19.7%	1 736 920	26.0%	1 278 030	17.2%	1 577 334	21.2%	5 908 709	79.5%	1 362 433	89.1%	15.8%
Other expenditure	46 402 620	50 518 647	9 072 162	16.7%	11 466 693	23.7%	10 346 203	20.5%	12 794 673	37.3%	44 679 730	88.4%	12 747 916	84.8%	0.4%
Loss on disposal of PPE	22 619	76 642	2 210	13.7%	22 314	98.1%	22 272	29.2%	(57 125)	(116.8%)	(44 329)	(56.2%)	838 123	1 568.8%	(111.9%)
Surplus/(Deficit)	**(1 882 933)**	**(4 888 390)**	**19 492 875**		**1 127 157**		**5 113 148**		**(14 679 455)**		**(8 946 275)**		**12 998 941**		
Transfers recognised - capital	37 919 363	37 289 652	5 278 020	13.9%	8 179 660	21.6%	8 858 571	18.4%	8 129 660	21.8%	29 445 910	79.0%	5 980 287	68.7%	35.9%
Contributions recognised - capital															
Contributed assets	43 695	(738)	(12 335)	(19.4%)	(24 698)	(38.8%)	(24 678)	2 407.2%	(22 418)	4 438.9%	(84 205)	12 918.9%	63 718	3.9%	(138.7%)
Surplus/(Deficit) after capital transfers and contributions	**36 080 347**	**32 400 732**	**24 758 570**		**9 281 119**		**11 949 035**		**(6 582 163)**		**39 407 341**		**(5 954 672)**		
Taxation	457 310	457 310	1 083	0.2%	3 962	0.9%	7 462	1.6%	(29 535)	(6.5%)	(17 027)	(3.7%)	43 681	79.8%	(167.2%)
Surplus/(Deficit) after taxation	**35 587 210**	**31 943 339**	**24 752 977**		**9 277 157**		**11 933 263**		**(6 559 428)**		**39 401 079**		**(5 987 353)**		
Attributable to minorities		(17 454)													
Surplus/(Deficit) attributable to municipality	**35 587 210**	**31 925 884**	**24 752 977**		**9 277 157**		**11 933 263**		**(6 559 428)**		**39 401 079**		**(5 987 353)**		
Share of surplus/ (deficit) of associate		1 532	(678)		674		6032	671.8%	(1 161)	760.7%	(1 782)	2 480.6%	6686	191 031 000.0%	76.0%
Surplus/(Deficit) for the year	**35 587 210**	**31 925 672**	**24 751 800**		**9 277 483**		**11 934 383**		**(6 560 561)**		**39 397 294**		**(5 982 611)**		

Part 2: Capital Revenue and Expenditure

	2015/16												2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		Q4 of 2014/15 to Q4 of 2015/16
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	Yet Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Capital Revenue and Expenditure															
Source of Finance	**66 672 219**	**67 977 549**	**8 084 626**	**12.1%**	**13 708 910**	**20.5%**	**10 663 697**	**15.6%**	**22 284 349**	**32.8%**	**54 681 591**	**80.5%**	**23 435 687**	**80.6%**	**(4.9%)**
National Government	36 897 052	37 078 413	5 187 290	14.1%	8 468 553	23.0%	6 330 567	17.1%	10 521 563	28.4%	30 507 973	82.3%	12 087 261	81.1%	(13.0%)
Provincial Government	2 127 166	2 992 224	238 805	11.2%	642 234	30.2%	520 604	17.4%	842 588	28.4%	2 244 315	75.0%	283 168	141.0%	(304.2%)
District Municipality	69 783	141 243	3 115	13.7%	20 038	28.7%	27 810	19.7%	24 398	17.3%	81 370	57.6%	31 168	28.1%	(118.1%)
Other transfers and grants	594 217	823 669	42 298	7.1%	42 298	7.1%	42 298	5.1%	42 298	5.1%	169 191	20.5%	114 345	45.1%	(37.4%)
Transfers recognised - capital	**39 678 468**	**40 533 547**	**5 468 508**	**13.7%**	**9 173 123**	**23.1%**	**6 921 279**	**17.0%**	**11 432 462**	**28.2%**	**32 749 353**	**80.8%**	**12 516 942**	**83.3%**	**(8.6%)**
Borrowing	13 000 000	13 000 000	1 688 538	13.0%	1 688 538	13.0%	1 688 538	13.0%	1 688 538	13.0%	6 754 152	51.9%	1 688 538	51.9%	(15.8%)
Internally generated funds	13 993 751	14 443 731	1 927 557	9.7%	2 594 799	18.5%	1 989 091	14.1%	9 063 458	41.9%	15 811 892	83.8%	9 389 923	73.3%	9.8%
Public contributions and donations	1 139 825	1 607 839	116 461	15.2%	194 632	16.2%	249 822	15.2%	351 587	21.7%	898 502	55.9%	422 822	62.8%	(16.8%)
Capital Expenditure Standard Classification	**66 672 219**	**67 953 758**	**8 084 626**	**12.1%**	**13 708 910**	**20.5%**	**10 612 298**	**15.6%**	**22 284 349**	**32.8%**	**54 690 191**	**80.5%**	**23 426 485**	**80.6%**	**(4.9%)**
Governance and Administration	**6 154 768**	**6 954 666**	**449 164**	**7.3%**	**766 166**	**12.4%**	**781 452**	**11.4%**	**3 163 146**	**47.1%**	**4 708 481**	**74.4%**	**1 554 828**	**77.1%**	**117.1%**
Executive & Council	1 968 633	1 774 248	93 738	4.8%	153 499	7.8%	119 153	6.7%	634 645	35.8%	1 003 037	56.5%	399 555	59.6%	58.1%
Budget & Treasury Office	923 353	863 638	31 337	3.4%	167 447	18.1%	188 243	19.6%	337 947	39.1%	724 974	83.9%	184 584	63.9%	82.7%
Corporate Services	3 211 721	3 417 594	324 089	9.3%	445 220	14.6%	474 056	12.1%	1 599 556	46.5%	2 778 091	81.3%	2 027 568	97.4%	(39.6%)
Community and Public Safety	**9 497 814**	**9 999 644**	**1 666 476**	**14.3%**	**1 604 894**	**16.9%**	**1 411 663**	**14.1%**	**1 168 617**	**11.7%**	**5 851 651**	**58.5%**	**4 369 661**	**61.1%**	**(54.9%)**
Community & Social Services	1 806 922	1 954 447	176 684	9.8%	276 446	15.3%	232 923	11.9%	333 735	29.4%	1 241 684	63.5%	500 615	69.7%	11.0%
Sport And Recreation	1 429 885	1 458 631	110 191	7.7%	237 541	16.6%	172 727	11.8%	439 120	30.1%	959 580	67.2%	512 615	68.7%	(14.3%)
Public Safety	1 662 215	974 691	83 742	5.0%	209 995	12.6%	168 223	17.3%	310 330	31.8%	771 344	79.2%	433 891	79.8%	(28.5%)
Housing	4 598 792	5 612 875	1 295 859	28.2%	881 912	19.2%	837 790	14.9%	1 085 432	19.3%	4 101 093	73.1%	2 922 540	83.5%	(34.1%)
Health	500 000	999 000	0	0.0%	15 000	3.0%	179 999	18.0%	0	0.0%	194 999	19.5%	0	0.0%	(100.0%)
Economic and Environmental Services	**20 174 788**	**21 210 538**	**2 475 788**	**12.3%**	**4 795 275**	**23.8%**	**3 637 832**	**17.1%**	**7 348 957**	**34.6%**	**18 255 773**	**86.0%**	**6 347 916**	**74.8%**	**15.7%**
Planning and Development	2 264 649	2 017 592	340 368	15.0%	599 472	26.5%	468 504	13.5%	1 179 642	37.6%	2 728 276	77.3%	982 574	62.3%	33.9%
Road Transport	16 600 164	17 999 633	2 119 900	12.8%	4 182 942	24.7%	3 156 149	17.9%	5 980 290	34.9%	15 419 277	87.6%	5 240 042	73.3%	14.1%
Environmental Protection	109 993	192 793	7 493	6.7%	12 860	25.2%	13 180	16.5%	189 05	33.1%	118 133	78.0%	125 300	93.9%	(59.5%)
Trading Services	**30 533 353**	**30 451 630**	**4 058 742**	**13.3%**	**6 502 835**	**21.2%**	**4 643 739**	**15.2%**	**9 041 489**	**29.7%**	**24 246 825**	**79.6%**	**9 769 233**	**81.8%**	**(6.9%)**
Electricity	8 116 943	7 627 102	804 738	10.0%	1 728 930	21.3%	1 191 920	15.6%	2 482 730	32.5%	6 208 240	82.0%	2 282 187	83.3%	(24.8%)
Water	14 329 870	15 016 650	2 307 994	15.9%	3 285 743	22.9%	2 431 730	16.2%	4 265 614	28.4%	12 290 930	81.8%	4 274 378	79.6%	(2%)
Waste Water Management	6 712 307	6 631 707	758 358	11.3%	1 286 731	19.2%	888 992	13.1%	1 771 167	26.7%	4 705 248	70.9%	1 744 634	83.3%	1.5%
Waste Management	1 167 434	1 196 003	187 652	11.9%	200 460	17.2%	131 123	13.0%	520 999	44.7%	1 010 233	86.7%	468 013	90.7%	34.3%
Other	**362 336**	**281 526**	**30 432**	**5.0%**	**9 598**	**2.6%**	**10 281**	**5.8%**	**135 698**	**48.0%**	**181 411**	**64.4%**	**29 352**	**31.4%**	**359.6%**

Part 3: Cash Receipts and Payments

R thousands	2015/16												2014/15		Q4 of 2014/15 to Q4 of 2015/16
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted	Actual Expenditure	Total Expenditure as % of adjusted	
Cash Flow from Operating Activities															
Receipts	**321 175 541**	**325 349 404**	**95 079 056**	**29.6%**	**90 624 156**	**28.2%**	**83 860 002**	**25.8%**	**62 800 318**	**19.3%**	**332 363 532**	**102.2%**	**59 251 076**	**100.9%**	**6.0%**
Property rates, penalties and collection charges	44 298 856	44 880 118	11 932 992	26.9%	12 537 654	28.3%	10 816 229	24.1%	11 627 314	25.9%	46 914 188	104.5%	10 323 059	94.9%	12.6%
Service charges	143 559 665	144 376 694	33 481 383	23.3%	35 388 558	24.6%	32 234 476	22.3%	32 159 625	22.3%	133 263 839	92.4%	29 934 697	88.3%	7.4%
Other revenue	21 531 621	23 333 62	11 559 402	53.7%	13 488 916	62.6%	9 526 582	40.8%	12 238 366	52.4%	46 813 267	200.7%	9 632 626	142.4%	27.0%
Government - operating	65 527 609	67 521 599	23 685 454	36.2%	16 709 622	25.5%	15 137 353	34.2%	(666 399	(1.3%	57 863 980	85.7%	3 554 528	97.4%	(139.4%)
Government - capital	45 257 789	44 736 389	14 419 824	31.9%	11 489 406	25.4%	15 146 272	33.9%	13 000 000	29.1%	54 055 502	120.8%	11 804 166	114.8%	10.1%
Interest	2 100 400	2 079 000	1 000 004	47.6%	1 205 485	57.4%	1 024 179	49.3%	1 648 522	79.3%	5 068 190	243.8%	1 942 681	114.8%	(15.2%)
Dividends	2 900	477	56	1.9%	2 417	83.3%	219	45.7%	155	32.5%	2 850	597.1%	1 645	2 927.8%	(97.6%)
Payments	**(309 657 366)**	**(309 415 664)**	**(81 912 824)**	**26.4%**	**(74 434 493)**	**24.0%**	**(62 653 739)**	**20.2%**	**(68 004 535)**	**22.0%**	**(285 825 760)**	**92.4%**	**(61 024 553)**	**104.2%**	**11.4%**
Suppliers and employees	(247 204 840)	(242 587 960)	(78 978 823)	31.9%	(78 638 916)	29.6%	(58 411 429)	24.5%	(60 770 731)	25.1%	(276 799 899)	111.2%	(57 868 628)	105.5%	4.8%

Finance charges	(6 007 874)	(17 924 017)	(1 867 468)	23.2%	(2 238 844)	28.0%	(1 976 417)	11.0%	(4 121 075)	23.0%	(10 233 860)	57.1%	(1 878 606)	62.2%	116.6%
Transfers and grants	(5 344 382)	(8 822 166)	(1 864 521)	30.8%	(1 538 944)	25.7%	(1 390 689)	14.5%	(1 102 726)	12.4%	(4 896 959)	55.0%	(1 127 728)	59.2%	(4.7%)
Net Cash from/(used) Operating Activities	**82 510 143**	**55 004 720**	**13 160 232**	**21.8%**	**16 150 353**	**26.8%**	**21 170 263**	**27.9%**	**(3 204 217)**	**(5.7%)**	**47 237 630**	**84.7%**	**(1 773 477)**	**85.4%**	**83.7%**
Cash Flow from Investing Activities															
Receipts	**738 895**	**1 539 481**	**5 183 372**	**701.3%**	**253 509**	**34.3%**	**779 411**	**50.6%**	**583 525**	**32.7%**	**6 719 817**	**436.5%**	**120 063**	**(298.6%)**	**393.2%**
Proceeds on disposal of PPE	797 633	1 510 314	3 664 850	477.0%	170 740	22.2%	380 964	23.9%	204 472	13.5%	4 451 106	291.4%	153 674	78.5%	33.9%
Decrease in non-current debtors	338 788	124 700	822 996	247.1%	(210 594)	(62.2%)	(18 618)	(15.1%)	(154 719)	(124.1%)	448 830	359.2%	(789 479)	33.2%	859.9%
Decrease in other non-current receivables	62 165	187 134	34 346	131.8%	152 595	196.6%	245 112	131.0%	(422 168)	(225.6%)	39 983	21.0%	(470 583)	366.4%	(113.2%)
Decrease (increase) in non-current investments	(421 691)	(260 667)	661 181	(138.4%)	171 238	49.8%	182 153	68.9%	870 940	329.9%	1 631 262	647.9%	1 340 440	(134.7%)	(29.7%)
Payments	**(65 736 669)**	**(64 160 148)**	**(11 018 747)**	**16.8%**	**(12 948 793)**	**19.7%**	**(9 956 569)**	**15.5%**	**(16 607 185)**	**25.9%**	**(50 523 209)**	**78.7%**	**(15 946 039)**	**75.3%**	**4.1%**
Capital assets	(65 736 669)	(64 160 148)	(11 018 747)	16.8%	(12 948 793)	19.7%	(9 956 569)	15.5%	(16 607 185)	25.9%	(50 523 209)	78.7%	(15 946 039)	75.3%	4.1%
Net Cash from/(used) Investing Activities	**(64 997 773)**	**(62 620 667)**	**(5 835 375)**	**9.0%**	**(12 697 274)**	**19.5%**	**(9 177 177)**	**14.7%**	**(16 023 659)**	**25.7%**	**(43 803 403)**	**70.0%**	**(15 826 596)**	**69.7%**	**1.8%**
Cash Flow from Financing Activities															
Receipts	**11 293 636**	**9 339 462**	**805 190**	**7.1%**	**5 425 368**	**48.0%**	**4 659 143**	**49.9%**	**3 448 131**	**58.3%**	**16 335 831**	**174.9%**	**4 464 223**	**188.2%**	**22.0%**
Short term loans	163 366	338 744	360 991	332.1%	5 402 144	5 419.6%	1 666 624	538.5%	1 649 860	543.5%	9 013 448	2 730.2%	1 582 996	12 910.7%	498%
Borrowing long term/refinancing	10 925 041	8 616 331	434 301	3.9%	(229 938)	(2.1%)	2 958 378	33.2%	3 479 165	40.4%	6 532 784	75.6%	3 117 382	36.1%	114%
Increase (decrease) in consumer deposits	205 229	384 387	13 898	6.2%	52 332	19.7%	66 057	(36.4%)	19 086	5.2%	(108 813)	(3.0%)	44 794	19.7%	(57.4%)
Payments	**(6 172 493)**	**(5 184 675)**	**(585 439)**	**11.7%**	**(5 139 380)**	**99.9%**	**(1 486 169)**	**31.9%**	**(3 668 600)**	**83.7%**	**(11 354 709)**	**341.1%**	**(1 750 648)**	**364.9%**	**68.4%**
Repayment of borrowings	(6 172 493)	(5 184 675)	(585 439)	12.7%	(5 139 380)	80.8%	(1 486 169)	22.3%	(3 668 600)	83.7%	(11 354 709)	341.1%	(1 750 648)	364.9%	68.4%
Net Cash from/(used) Financing Activities	**5 121 163**	**3 854 828**	**(159 230)**	**(3.1%)**	**97 153**	**1.9%**	**1 172 857**	**30.6%**	**1 939 221**	**58.6%**	**2 851 642**	**79.6%**	**2 764 576**	**151.1%**	**(95.3%)**
Net Increase/(Decrease) in cash held	**682 133**	**(2 881 118)**	**7 172 618**	**1 051.5%**	**3 609 392**	**529.1%**	**13 172 042**	**(457.2%)**	**(17 368 653)**	**602.8%**	**6 585 390**	**(228.6%)**	**(14 889 497)**	**11.4%**	**16.7%**
Cash/cash equivalents at the year begin:	36 686 351	40 370 610	44 678 972	121.7%	51 851 591	141.3%	54 868 736	135.8%	68 032 287	168.5%	44 678 972	110.7%	68 687 141	165.4%	16.2%
Cash/cash equivalents at the year end:	**37 368 484**	**37 684 494**	**51 851 591**	**138.7%**	**55 460 983**	**148.6%**	**68 040 778**	**181.5%**	**50 663 635**	**135.5%**	**51 264 362**	**136.7%**	**53 917 644**	**117.8%**	**16.1%**

Part 4: Debtor Age Analysis

	0 – 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts to Council Policy	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transac	2 960 601	6.0%	1 379 403	4.0%	1 211 085	3.7%	27 466 394	83.9%	33 140 562	39.2%	662 628	2.0%	3 457 307	10.4%
Receivables from Exchange Transactions - Electricity	6 662 392	35.1%	1 140 953	7.2%	715 332	4.6%	6 257 109	53.9%	15 573 940	13.7%	310 001	2.0%	1 056 091	7.4%
Receivables from Non-exchange Transactions - Prop	3 209 614	13.2%	921 819	3.8%	760 136	3.2%	16 588 010	79.8%	24 513 144	21.6%	828 615	3.4%	2 014 415	10.3%
Receivables from Exchange Transactions - Waste Wat	1 208 620	10.4%	419 902	3.6%	411 968	3.6%	9 558 738	82.4%	11 599 228	10.2%	333 635	2.9%	914 098	7.9%
Receivables from Exchange Transactions - Waste Ma	717 164	8.0%	266 372	3.4%	336 138	3.8%	7 522 075	84.7%	8 913 638	7.9%	339 982	3.8%	684 485	8.4%
Receivables from Exchange Transactions - Property R	79 218	4.2%	30 816	1.6%	29 612	1.6%	1 762 452	92.7%	1 902 098	1.7%	10 602	.6%	167 666	8.8%
Interest on Arrear Debtor Accounts	297 387	2.1%	361 927	2.5%	429 194	3.0%	12 382 737	91.5%	13 418 252	12.1%	487 526	4.0%	827 681	7.3%
Recoverable unauthorised, irregular or fruitless and wa							2	100.0%	2		48	2 799.6%		
Other	166 415	2.4%	157 214	2.1%	139 349	2.1%	6 046 072	93.2%	6 493 050	5.7%	807 388	13.4%	529 018	8.2%
Total By Income Source	**14 182 832**	**12.5%**	**4 708 566**	**4.1%**	**4 035 428**	**3.6%**	**90 583 554**	**79.8%**	**113 549 312**	**100.0%**	**4 089 821**	**3.6%**	**10 191 231**	**9.0%**
Debtors Age Analysis By Customer Group														
Organs of State	679 037	11.2%	339 361	5.4%	279 216	4.4%	4 803 382	79.0%	6 080 972	5.4%	3 000	.1%	394 491	6.3%
Commercial	6 261 662	34.2%	1 322 998	5.2%	1 007 026	4.0%	17 227 784	68.7%	25 819 470	22.7%	410 940	1.6%	1 527 043	6.0%
Households	6 791 704	8.4%	2 768 462	3.4%	2 338 232	2.9%	62 552 350	85.3%	73 450 748	64.7%	3 055 343	4.1%	7 642 214	10.4%
Other	454 324	6.6%	568 664	2.6%	409 947	3.4%	5 499 129	85.4%	7 932 065	6.7%	620 537	8.7%	627 123	8.2%
Total By Customer Group	**14 182 832**	**12.5%**	**4 708 566**	**4.1%**	**4 035 428**	**3.6%**	**90 583 554**	**79.8%**	**113 549 312**	**100.0%**	**4 089 821**	**3.6%**	**10 191 231**	**9.0%**

Part 5: Creditor Age Analysis

	0 – 30 Days		31 - 60 Days		61 – 90 Days		Over 90 Days		Total	
R thousands	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
Creditor Age Analysis										
Bulk Electricity	7 364 881	54.8%	466 322	3.9%	436 638	3.2%	5 207 546	38.6%	13 486 387	34.7%
Bulk Water	1 561 762	38.1%	333 903	4.9%	80 646	1.9%	2 104 119	49.1%	4 912 399	12.4%
PAYE deductions	364 564	88.0%	6 538	1.7%	2 668	.8%	33 663	9.5%	347 864	.9%
VAT (output less input)	(29 160)	48.7%	1 394	(2.3%)	(5 668)	9.6%	(26 399)	44.1%	(59 834)	(.2%)
Pensions / Retirement	320 877	79.4%	4 488	1.1%	4 397	1.1%	74 280	18.4%	403 738	1.0%
Loan repayments	1 624 666	62.9%	46 978	1.8%	213 837	7.4%	814 104	28.1%	2 699 577	7.0%
Trade Creditors	8 167 706	78.6%	414 312	4.0%	218 338	2.1%	1 585 604	15.3%	10 387 130	26.7%
Auditor-General	10 804	6.8%	9 051	5.9%	7 548	5.0%	299 410	86.1%	232 815	.6%
Other	5 170 906	81.4%	229 897	3.6%	117 192	1.8%	868 204	13.6%	6 392 599	16.4%
Total	**24 497 838**	**63.0%**	**1 434 316**	**3.7%**	**1 089 695**	**2.8%**	**11 891 715**	**30.6%**	**38 913 705**	**100.0%**

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.